



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: SHAWANO MUNICIPAL UTILITIES

Principal Office: 122 N SAWYER ST  
P.O. BOX 436  
SHAWANO, WI 54166-0436

For the Year Ended: DECEMBER 31, 2003

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** SHAWANO MUNICIPAL UTILITIES

**Utility Address:** 122 N SAWYER ST

P.O. BOX 436

SHAWANO, WI 54166-0436

**When was utility organized?** 1/1/1900

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** www.shawano.com/smu

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MRS NANCY A SCHAUER

**Title:** FINANCIAL MANAGER

**Office Address:** SHAWANO MUNICIPAL UTILITIES

122 N SAWYER ST

P.O. BOX 436

SHAWANO, WI 54166-0436

**Telephone:** (715) 526 - 7725

**Fax Number:** (715) 524 - 3708

**E-mail Address:** nschauer@shawano.com

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MRS RHONDA K WAGNER

**Title:** OFFICE MANAGER

**Office Address:** SHAWANO MUNICIPAL UTILITIES

122 N SAWYER ST

P.O. BOX 436

SHAWANO, WI 54166-0436

**Telephone:** (715) 526 - 7727

**Fax Number:** (715) 524 - 3708

**E-mail Address:** r.wagner@shawano.com

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**IDENTIFICATION AND OWNERSHIP**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** WILLIAM ROSS**Title:** COMMISSION PRESIDENT**Office Address:**260 ALPINE DR  
SHAWANO, WI 54166**Telephone:** (715) 524 - 4681

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** CHARLES CEDERGREN**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & COMPANYTEN TERRACE CT  
P.O. BOX 7398  
MADISON, WI 53707-7398**Telephone:** (608) 240 - 2656**Fax Number:** (608) 249 - 8532**E-mail Address:** ccedergren@virchowkrause.com**Date of most recent audit report:** 1/30/2004**Period covered by most recent audit:** 2003

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR ANDREW M ONESTI**Title:** ELECTRICAL ENGINEER**Office Address:** SHAWANO MUNICIPAL UTILITIES122 N SAWYER ST  
P.O. BOX 436  
SHAWANO, WI 54166-0436**Telephone:** (715) 526 - 7722**Fax Number:** (715) 524 - 3708**E-mail Address:** aonesti@shawano.com

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**Name:** MR DANIEL M DASHO**Title:** GENERAL MANAGER**Office Address:** SHAWANO MUNICIPAL UTILITIES122 N SAWYER ST  
P.O. BOX 436  
SHAWANO, WI 54166-0436**Telephone:** (715) 526 - 7720**Fax Number:** (715) 524 - 3708**E-mail Address:** ddasho@shawano.com

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR HERBERT LEHMAN JR**Title:** OPERATIONS SUPERVISOR**Office Address:** SHAWANO MUNICIPAL UTILITIES

122 N SAWYER ST

P.O. BOX 436

SHAWANO, WI 54166-0436

**Telephone:** (715) 526 - 7733

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**Name of utility commission/committee:** SHAWANO MUNICIPAL UTILITIES COMMISSIONERS

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**Names of members of utility commission/committee:**

MR DAVID BLYTHIN,

MR JUNIOR JAHNKE, VICE PRESIDENT

MR FRED KRUEGER, SECRETARY

MR WILLIAM H ROSS, PRESIDENT

MR RUSSELL SCHMIDT

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES**Date of Ordinance:** 1/1/1975

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** YES

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:** WOLF TREATMENT PLANT

N4802 DOUGLAS WINTER RD

P.O. BOX 452

SHAWANO, WI 54166-0452

**Contact Person:** MR GERALD L WEISNICH**Title:** ADMINISTRATOR**Telephone:** (715) 524 - 2176**Fax Number:** (715) 524 - 5242**E-mail Address:** shawls@frontiernet.net

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**Contract/Agreement beginning-ending dates:**    1/1/1975                      1/1/2010

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**Provide a brief description of the nature of Contract Operations being provided:**

SHAWANO MUNICIPAL UTILITIES HAS CONTRACTED WITH THE WOLF TREATMENT PLANT TO TREAT THE SEWAGE FROM THE CITY OF SHAWANO RESIDENTS AND BUSINESSES.

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	14,861,568	13,840,799	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	12,285,266	11,510,169	<b>2</b>
Depreciation Expense (403)	740,938	867,115	<b>3</b>
Amortization Expense (404-407)	17,250	17,250	<b>4</b>
Taxes (408)	494,691	472,285	<b>5</b>
<b>Total Operating Expenses</b>	<b>13,538,145</b>	<b>12,866,819</b>	
<b>Net Operating Income</b>	<b>1,323,423</b>	<b>973,980</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>1,323,423</b>	<b>973,980</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	34,769	28,751	<b>7</b>
Income from Nonutility Operations (417)	2,450	458	<b>8</b>
Nonoperating Rental Income (418)	5,286	300	<b>9</b>
Interest and Dividend Income (419)	108,576	198,102	<b>10</b>
Miscellaneous Nonoperating Income (421)	66,075	25	<b>11</b>
<b>Total Other Income</b>	<b>217,156</b>	<b>227,636</b>	
<b>Total Income</b>	<b>1,540,579</b>	<b>1,201,616</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	79,749	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>79,749</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>1,460,830</b>	<b>1,201,616</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	160,356	133,559	<b>14</b>
Amortization of Debt Discount and Expense (428)	5,182	4,227	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	1,512	614	<b>18</b>
Interest Charged to Construction--Cr. (432)	150,635	0	<b>19</b>
<b>Total Interest Charges</b>	<b>16,415</b>	<b>138,400</b>	
<b>Net Income</b>	<b>1,444,415</b>	<b>1,063,216</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	19,385,780	18,063,929	<b>20</b>
Balance Transferred from Income (433)	1,444,415	1,063,216	<b>21</b>
Miscellaneous Credits to Surplus (434)	3,079,021	260,426	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	11,120	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	7,165	1,791	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>23,890,931</b>	<b>19,385,780</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	14,861,568		14,861,568	1
<b>Total (Acct. 400):</b>	<b>14,861,568</b>	<b>0</b>	<b>14,861,568</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	12,285,266		12,285,266	2
<b>Total (Acct. 401-402):</b>	<b>12,285,266</b>	<b>0</b>	<b>12,285,266</b>	
<b>Depreciation Expense (403):</b>				
Derived	740,938		740,938	3
<b>Total (Acct. 403):</b>	<b>740,938</b>	<b>0</b>	<b>740,938</b>	
<b>Amortization Expense (404-407):</b>				
Derived	17,250		17,250	4
<b>Total (Acct. 404-407):</b>	<b>17,250</b>	<b>0</b>	<b>17,250</b>	
<b>Taxes (408):</b>				
Derived	494,691		494,691	5
<b>Total (Acct. 408):</b>	<b>494,691</b>	<b>0</b>	<b>494,691</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>1,323,423</b>	<b>0</b>	<b>1,323,423</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	34,769		34,769	8
<b>Total (Acct. 415-416):</b>	<b>34,769</b>	<b>0</b>	<b>34,769</b>	

**Income from Nonutility Operations (417):**

LAND RENTS	2,450		2,450	9
<b>Total (Acct. 417):</b>	<b>2,450</b>	<b>0</b>	<b>2,450</b>	

**Nonoperating Rental Income (418):**

OLD CITY HALL BLDG (RENT-DEPR)	5,286		5,286	10
<b>Total (Acct. 418):</b>	<b>5,286</b>	<b>0</b>	<b>5,286</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST & DIVIDENDS	108,576	0	108,576 11
<b>Total (Acct. 419):</b>	<b>108,576</b>	<b>0</b>	<b>108,576</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		0	0 12
Contributed Plant - Sewer		0	0 13
Contributed Plant - Electric		65,050	65,050 14
WELL PERMITS	1,025	0	1,025 15
<b>Total (Acct. 421):</b>	<b>1,025</b>	<b>65,050</b>	<b>66,075</b>
<b>TOTAL OTHER INCOME:</b>	<b>152,106</b>	<b>65,050</b>	<b>217,156</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	0 16
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		25,385	25,385 17
Depreciation Expense on Contributed Plant - Sewer		13,957	13,957 18
Depreciation Expense on Contributed Plant - Electric		40,407	40,407 19
NONE	0	0	0 20
<b>Total (Acct. 426):</b>	<b>0</b>	<b>79,749</b>	<b>79,749</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>79,749</b>	<b>79,749</b>

**INTEREST CHARGES****Interest on Long-Term Debt (427):**

Derived	160,356		160,356 21
<b>Total (Acct. 427):</b>	<b>160,356</b>	<b>0</b>	<b>160,356</b>

**Amortization of Debt Discount and Expense (428):**

AMORT OF DEBT DSCT & EXP	5,182		5,182 22
<b>Total (Acct. 428):</b>	<b>5,182</b>	<b>0</b>	<b>5,182</b>

**Amortization of Premium on Debt--Cr. (429):**

NONE	0		0 23
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Interest on Debt to Municipality (430):</b>			
Derived	0		0 24
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	1,512		1,512 25
<b>Total (Acct. 431):</b>	<b>1,512</b>	<b>0</b>	<b>1,512</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
CAPITALIZED INTEREST ON WATER PROJECTS (WELL &	150,635		150,635 26
<b>Total (Acct. 432):</b>	<b>150,635</b>	<b>0</b>	<b>150,635</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>16,415</b>	<b>0</b>	<b>16,415</b>
<b>NET INCOME:</b>	<b>1,459,114</b>	<b>(14,699)</b>	<b>1,444,415</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	19,385,780	0	19,385,780 27
<b>Total (Acct. 216):</b>	<b>19,385,780</b>	<b>0</b>	<b>19,385,780</b>
<b>Balance Transferred from Income (433):</b>			
Derived	1,459,114	(14,699)	1,444,415 28
<b>Total (Acct. 433):</b>	<b>1,459,114</b>	<b>(14,699)</b>	<b>1,444,415</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
INVESTMENT IN BADGER POWER MARKETING	315,870	0	315,870 29
CONTRIBUTIONS IN AID FOR ELECTRIC @ 1/1/03	0	593,657	593,657 30
CONTRIBUTIONS IN AID FOR WATER @ 1/1/03	0	1,261,747	1,261,747 31
CONTRIBUTIONS IN AID FOR SEWER @ 1/1/03	0	707,595	707,595 32
ACCRUE FOR SEWER SERVICES BOOKED INCORRECTLY	200,152	0	200,152 33
<b>Total (Acct. 434):</b>	<b>516,022</b>	<b>2,562,999</b>	<b>3,079,021</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
CONTRIBUTION CORRECTION	11,120	0	11,120 34
<b>Total (Acct. 435)--Debit:</b>	<b>11,120</b>	<b>0</b>	<b>11,120</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 35
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>EARNED SURPLUS</b>			
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
APPROP OF INC TO MUNICIPALITY	7,165	0	7,165 36
<b>Total (Acct. 439)--Debit:</b>	<b>7,165</b>	<b>0</b>	<b>7,165</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>21,342,631</b>	<b>2,548,300</b>	<b>23,890,931</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	2,995	104,649	29,112		<b>136,756</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0	0	0		<b>0</b>	<b>2</b>
Payroll	1,867	62,152	12,791		<b>76,810</b>	<b>3</b>
Materials	264	9,428	3,780		<b>13,472</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
TRANSPORTATION	128	3,024	8,553		<b>11,705</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>2,259</b>	<b>74,604</b>	<b>25,124</b>	<b>0</b>	<b>101,987</b>	
<b>Net income (or loss)</b>	<b>736</b>	<b>30,045</b>	<b>3,988</b>	<b>0</b>	<b>34,769</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	1,153,144	12,182,505	1,525,919	0	<b>14,861,568</b>	<b>1</b>
Less: interdepartmental sales	4,409	63,574	634	0	<b>68,617</b>	<b>2</b>
Less: interdepartmental rents	0	0	0	0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	9,706				<b>9,706</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	267	1,031	571		<b>1,869</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE						<b>0 6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,138,762</b>	<b>12,117,900</b>	<b>1,524,714</b>	<b>0</b>	<b>14,781,376</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	143,920	35,151	<b>179,071</b>	<b>1</b>
Electric operating expenses	380,172	92,854	<b>473,026</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses	100,598	24,570	<b>125,168</b>	<b>5</b>
Merchandising and jobbing	18,492	4,517	<b>23,009</b>	<b>6</b>
Other nonutility expenses	2,894	707	<b>3,601</b>	<b>7</b>
Water utility plant accounts	31,268	7,637	<b>38,905</b>	<b>8</b>
Electric utility plant accounts	246,723	60,260	<b>306,983</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts	17,249	4,213	<b>21,462</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts	229,909	(229,909)	<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>1,171,225</b>	<b>0</b>	<b>1,171,225</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	30,147,968	26,637,535	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	9,059,007	7,595,485	2
<b>Net Utility Plant</b>	<b>21,088,961</b>	<b>19,042,050</b>	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
<b>Total Net Utility Plant</b>	<b>21,088,961</b>	<b>19,042,050</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	381,000	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	221,114	0	6
<b>Net Nonutility Property</b>	<b>159,886</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	2,971,216	2,660,204	8
Special Funds (125-128)	387,678	393,393	9
<b>Total Other Property and Investments</b>	<b>3,518,780</b>	<b>3,053,597</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	0	0	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	600	600	12
Temporary Cash Investments (136)	3,788,821	5,398,646	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,131,221	1,318,679	15
Other Accounts Receivable (143)	29,844	86,556	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	414,129	403,108	18
Materials and Supplies (151-163)	333,963	384,893	19
Prepayments (165)	127,059	122,087	20
Interest and Dividends Receivable (171)	17,461	50,568	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
<b>Total Current and Accrued Assets</b>	<b>5,843,098</b>	<b>7,765,137</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	55,456	60,638	24
Other Deferred Debits (182-186)	232,914	34,492	25
<b>Total Deferred Debits</b>	<b>288,370</b>	<b>95,130</b>	
<b>Total Assets and Other Debits</b>	<b>30,739,209</b>	<b>29,955,914</b>	



**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,906,442	1,869,934	<b>26</b>
Appropriated Earned Surplus (215)	0	0	<b>27</b>
Unappropriated Earned Surplus (216)	23,890,931	19,385,780	<b>28</b>
<b>Total Proprietary Capital</b>	<b>25,797,373</b>	<b>21,255,714</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	3,248,483	3,357,855	<b>29</b>
Advances from Municipality (223)	0	0	<b>30</b>
Other Long-Term Debt (224)	74,600	149,200	<b>31</b>
<b>Total Long-Term Debt</b>	<b>3,323,083</b>	<b>3,507,055</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	900,739	953,984	<b>33</b>
Payables to Municipality (233)	0	0	<b>34</b>
Customer Deposits (235)	35,390	41,057	<b>35</b>
Taxes Accrued (236)	343,266	324,984	<b>36</b>
Interest Accrued (237)	37,732	42,631	<b>37</b>
Matured Long-Term Debt (239)	0	0	<b>38</b>
Matured Interest (240)	0	0	<b>39</b>
Tax Collections Payable (241)	26,983	38,709	<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	0	0	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>1,344,110</b>	<b>1,401,365</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)	96,220	97,481	<b>43</b>
Other Deferred Credits (253)	178,423	156,211	<b>44</b>
<b>Total Deferred Credits</b>	<b>274,643</b>	<b>253,692</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	<b>45</b>
Injuries and Damages Reserve (262)	0	0	<b>46</b>
Pensions and Benefits Reserve (263)	0	0	<b>47</b>
Miscellaneous Operating Reserves (265)	0	0	<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	0	3,538,088	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>30,739,209</b>	<b>29,955,914</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	7,047,822	4,760,101	0	14,829,612	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	5,973,647	3,953,503	0	14,521,872	2
Utility Plant in Service - Contributed Plant (101.2)	1,500,722	853,544	0	1,048,720	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	1,596,401	166,173		533,386	9
<b>Total Utility Plant</b>	<b>9,070,770</b>	<b>4,973,220</b>	<b>0</b>	<b>16,103,978</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,608,080	1,241,456	0	5,354,785	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	264,360	159,906	0	430,420	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>1,872,440</b>	<b>1,401,362</b>	<b>0</b>	<b>5,785,205</b>	
<b>Net Utility Plant</b>	<b>7,198,330</b>	<b>3,571,858</b>	<b>0</b>	<b>10,318,773</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	Electric (d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	1,487,138	1,153,174	4,955,173		<b>7,595,485</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	116,968	101,967	522,003		<b>740,938</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	14,023	(14,023)			<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
CLEARED TO TRANSPORTATION	8,362	5,669	69,188		<b>83,219</b>	<b>9</b>
Salvage	940	3,000	16,411		<b>20,351</b>	<b>10</b>
Other credits (specify):						<b>11</b>
NONE	0				<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>140,293</b>	<b>96,613</b>	<b>607,602</b>	<b>0</b>	<b>844,508</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	18,939	8,331	185,261		<b>212,531</b>	<b>15</b>
Cost of removal	412		22,729		<b>23,141</b>	<b>16</b>
Other debits (specify):						<b>17</b>
NONE	0				<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>19,351</b>	<b>8,331</b>	<b>207,990</b>	<b>0</b>	<b>235,672</b>	<b>19</b>
<b>Balance end of year (111.1)</b>	<b>1,608,080</b>	<b>1,241,456</b>	<b>5,354,785</b>	<b>0</b>	<b>8,204,321</b>	<b>20</b>

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN  
SERVICE (ACCT. 111.2)**

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	Sewer (c)	Electric (d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	0		0		0	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (426)	25,385	13,957	40,407		79,749	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage	0		0		0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	238,975	145,949	390,013		774,937	10
<b>Total credits</b>	<b>264,360</b>	<b>159,906</b>	<b>430,420</b>	<b>0</b>	<b>854,686</b>	11
<b>Debits during year</b>						12
Book cost of plant retired	0	0	0		0	13
Cost of removal	0		0		0	14
Other debits (specify):						15
					0	16
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	17
<b>Balance end of year (111.2)</b>	<b>264,360</b>	<b>159,906</b>	<b>430,420</b>	<b>0</b>	<b>854,686</b>	18

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
INVESTMENTS IN E GREEN BAY ST	0	381,000		381,000	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>381,000</b>	<b>0</b>	<b>381,000</b>	
Less accum. prov. depr. & amort. (122)	0	221,114		221,114	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>159,886</b>	<b>0</b>	<b>159,886</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)		0	312,872		312,872	367,055	3
<b>Total Electric Utility</b>					<b>312,872</b>	<b>367,055</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	312,872	367,055	1
Water utility (154)	20,132	16,484	2
Sewer utility (154)	959	1,354	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>333,963</b>	<b>384,893</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2002 BOND FEES	60,638	-5182	55,456	1
<b>Total</b>			<b>55,456</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	



**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,869,934	1
<b>Changes during year (explain):</b>		
CITY OF SHAWANO PURCHASE OF POLE YARD & MOVING IT	36,508	2
<b>Balance end of year</b>	<b>1,906,442</b>	

**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1999 REVENUE BOND ISSUE	08/25/1999	05/01/2019	2.64%	188,483	<b>1</b>
2002 REVENUE BOND ISSUE	04/01/2002	05/01/2021	5.06%	3,060,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>3,248,483</b>	
Total Reacquired Bonds (Account 222)				0	<b>3</b>

**Net amount of bonds outstanding December 31:    3,248,483**

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<hr/>					
<b>Other Long-Term Debt (224)</b>					
DALTON LAND PURCHASE	04/01/2000	01/15/2004	6.00%	74,600	1
<b>Total for Account 224</b>				<u>74,600</u>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	324,984	1
<b>Accruals:</b>		
Charged water department expense	124,911	2
Charged electric department expense	355,296	3
Charged sewer department expense	14,484	4
<b>Other (explain):</b>		
CLEARED TO TRANSPORTATION EXP	10,875	5
<b>Total Accruals and other credits</b>	<b>505,566</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	324,984	6
Social Security taxes	52,702	7
PSC Remainder Assessment	16,751	8
<b>Other (explain):</b>		
GROSS RECEIPTS TAX	92,847	9
<b>Total payments and other debits</b>	<b>487,284</b>	
<b>Balance end of year</b>	<b>343,266</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1992 Rev Bond	0			0	1
1999 REV BOND	871	5,058	5,100	829	2
2002 REV BOND	25,439	150,635	151,135	24,939	3
<b>Subtotal</b>	<b>26,310</b>	<b>155,693</b>	<b>156,235</b>	<b>25,768</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
DALTON LAND PURCHASE	8,579	4,663	8,952	4,290	5
<b>Subtotal</b>	<b>8,579</b>	<b>4,663</b>	<b>8,952</b>	<b>4,290</b>	
<b>Notes Payable (231)</b>					
Customer Deposits	7,742	535	603	7,674	6
PJ LOAN & WE REFUND	0	977	977	0	7
<b>Subtotal</b>	<b>7,742</b>	<b>1,512</b>	<b>1,580</b>	<b>7,674</b>	
<b>Total</b>	<b>42,631</b>	<b>161,868</b>	<b>166,767</b>	<b>37,732</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
BADGER POWER MARKETING AUTHORITY OF WI, INC	2,882,298	2
TWIG'S BEVERAGE	88,918	3
<b>Total (Acct. 124):</b>	<b>2,971,216</b>	
<b>Sinking Funds (125):</b>		
2002 BOND REDEMPTION FUND	102,566	4
2002 BOND RESERVE	285,112	5
<b>Total (Acct. 125):</b>	<b>387,678</b>	
<b>Depreciation Fund (126):</b>		
NONE	0	6
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE	0	7
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE	0	8
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE	0	9
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE	0	10
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	103,480	11
Electric	905,170	12
Sewer (Regulated)	122,571	13
<b>Other (specify):</b>		
NONE	0	14
<b>Total (Acct. 142):</b>	<b>1,131,221</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	15
Merchandising, jobbing and contract work	29,061	16
<b>Other (specify):</b>		

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Accounts Receivable (143):</b>		
TAX ROLL RECEIPTS	783	17
<b>Total (Acct. 143):</b>	<b>29,844</b>	
<b>Receivables from Municipality (145):</b>		
TAX ROLL	20,945	18
DALTON LAND PURCHASE	391,089	19
MERCHANDISING, JOBBING AND CONTRACT WORK	2,095	20
<b>Total (Acct. 145):</b>	<b>414,129</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	25,733	21
PREPAID GROSS RECEIPTS TAX	101,326	22
<b>Total (Acct. 165):</b>	<b>127,059</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	23
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
UNAMORTIZED BALANCE IN WOLF TREATMENT PLANT	17,242	24
<b>Total (Acct. 183):</b>	<b>17,242</b>	
<b>Clearing Accounts (184):</b>		
NONE	0	25
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE	0	26
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
UNAMORTIZED BALANCE OF WISC RETIREMENT MONIES	215,672	27
<b>Total (Acct. 186):</b>	<b>215,672</b>	
<b>Payables to Municipality (233):</b>		
NONE	0	28
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
EMPLOYEE ACCRUED COMPENSATED ABSCENCES-SICK LEAVE	176,694	29
PUBLIC BENEFITS	1,729	30
<b>Total (Acct. 253):</b>	<b>178,423</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	5,620,526	13,960,900	0	0	<b>19,581,426</b>	<b>1</b>
Materials and Supplies	18,308	339,963	1,156	0	<b>359,427</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	1,547,609	5,154,979	1,197,315	0	<b>7,899,903</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
NONE					<b>0</b>	<b>6</b>
<b>Average Net Rate Base</b>	<b>4,091,225</b>	<b>9,145,884</b>	<b>(1,196,159)</b>	<b>0</b>	<b>12,040,950</b>	
Net Operating Income	544,615	452,630	326,178	0	<b>1,323,423</b>	<b>7</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>13.31%</b>	<b>4.95%</b>	<b>N/A</b>	<b>N/A</b>	<b>10.99%</b>	



## IMPORTANT CHANGES DURING THE YEAR

### Report changes of any of the following types:

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#### 1. Acquisitions.

There were no acquisitions in 2003.

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#### 2. Leaseholder changes.

There were no leaseholder changes in 2003.

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#### 3. Extensions of service.

The extensions of service were handled through contributions and then closed to contributed plant for year end 2003.

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#### 4. Estimated changes in revenues due to rate changes.

There were no formal rate cases filed in 2003, but in the electric utility an increase was passed through our wholesale supplier, Badger Power Marketing Authority of Wisconsin, Inc. This increase was realized because a different supply contract was signed and took effect on June 1, 2003. Ultimately, BPMA buys its power from Wisconsin Public Service and not Wisconsin Electric Power Company as it had done for many years past.

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#### 5. Obligations incurred or assumed, excluding commercial paper.

There were no obligations incurred or assumed in 2003.

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#### 6. Formal proceedings with the Public Service Commission.

There were no formal proceedings with the Public Service Commission. On April 17 and May 14, 2003, Shawano Municipal Utilities sent letters to correlate with our continued certification as a Competitive Local Exchange Carrier.

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#### 7. Any additional matters.

There are no additional matters that pertain to Shawano Municipal Utilities.

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement Account Details (Page F-02)

#### General footnotes

In acct 434, there were amounts listed for the closing of contributions in aid of construction for the electric, water and sewer utility plant accounts as of 1/1/03. Also, in 434 was an amount that corresponded to sewer services that were accounted for in prior contributions, but were incorrectly accounted for as a contribution. When the workpapers were prepared for closing the contribution account for sewer, the services were booked as an entry to debit contributions and credited to 434, ultimately against retained earnings for prior year's corrections. The plant was removed from the plant records in a prior rate case.

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### Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-13)

#### General footnotes

This amount of \$5,182 was computed as a standard monthly entry as a debit to account 428 and a credit to account 181.

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### Interest Accrued (Acct. 237) (Page F-18)

#### General footnotes

WISCONSIN ELECTRIC RETURNED MONIES TO SMU REGARDING COAL RECOVERY MONIES FROM 1985 THRU 1987. THESE MONIES WERE DEPOSITED & RETURNED TO OUR CUSTOMERS THROUGH THE PCAC. INTEREST EARNED AND PAID TO OUR CUSTOMERS AMOUNTED TO \$832.68. ALSO, MONIES INVESTED THROUGH OUR INVESTMENT PORTFOLIO WERE COMING DUE, BUT INVESTMENTS WERE PURCHASED PRIOR TO THE DUE DATE, SO SMU PAID INTEREST IN THE AMOUNT OF \$144.52 FOR THIS TIME PERIOD.

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

See the general note for this schedule re: refunded monies from our wholesale supplier and the investments purchased through Piper Jaffray.

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### Balance Sheet End-of-Year Account Balances (Page F-19)

#### General footnotes

On January 15, 2003, Shawano Municipal Utilities wrote a letter to the PSCW requesting to amortize an original amount of \$239,635.43 for the unfunded portion of the WI Retirement Fund. On February 25, 2003, a letter was sent granting us permission to amortize this amount over a 10 year period. Starting in January 2003, SMU amortized \$23,963.52 for 2003, leaving a remaining balance to be amortized over the last 9 years of \$215,671.91.

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

February 25, 2003. See general note listed above.

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## FINANCIAL SECTION FOOTNOTES

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### Contributions in Aid of Construction (Account 271) (Page F-23)

#### General footnotes

When working on the numbers that were previously recorded as contributed plant, it was found that sewer services were capitalized to plant at the time of installation. Per a previous rate case, Shawano Municipal Utilities incorrectly recorded sewer services. Upon closing the Contributions in Aid of Construction for the sewer plant items, the \$200,152 was debited to contributions and credited to retained earnings.

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**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,500,722	983,670	0	1,053,696	0	<b>3,538,088</b>	<b>1</b>
<b>Add credits during year:</b>							
NONE		0				<b>0</b>	<b>2</b>
<b>Deduct charges (specify):</b>							
Closed January 1, 2003 per Docket 05-US-105	1,500,722	983,670		853,544		<b>3,337,936</b>	<b>3</b>
SEWER SERV ADJT'D SHOULD NOT HAVE BEEN ORIGINALLY BOOKED AS CONTRIBUTED				200,152		<b>200,152</b>	<b>4</b>
<b>Balance End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,134,371	969,957	1
<b>Total Sales of Water</b>	<b>1,134,371</b>	<b>969,957</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	5,514	3,600	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	3,553	3,446	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	9,706	8,773	6
Amortization of Construction Grants (475)		0	7
<b>Total Other Operating Revenues</b>	<b>18,773</b>	<b>15,819</b>	
<b>Total Operating Revenues</b>	<b>1,153,144</b>	<b>985,776</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	7,493	8,473	8
Pumping Expenses (620-633)	72,694	66,230	9
Water Treatment Expenses (640-652)	6,583	6,319	10
Transmission and Distribution Expenses (660-678)	54,901	42,282	11
Customer Accounts Expenses (901-905)	48,080	55,543	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-932)	176,899	179,381	14
<b>Total Operation and Maintenance Expenses</b>	<b>366,650</b>	<b>358,228</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	116,968	200,900	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	124,911	117,310	17
<b>Total Other Operating Expenses</b>	<b>241,879</b>	<b>318,210</b>	
<b>Total Operating Expenses</b>	<b>608,529</b>	<b>676,438</b>	
<b>NET OPERATING INCOME</b>	<b>544,615</b>	<b>309,338</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	3,052	146,796	442,491	4
Commercial	412	74,899	137,297	5
Industrial	38	194,763	181,622	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,502</b>	<b>416,458</b>	<b>761,410</b>	
Private Fire Protection Service (462)	40		33,950	7
Public Fire Protection Service (463)	3,412		294,914	8
Other Sales to Public Authorities (464)	60	23,792	39,688	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	6	2,753	4,409	12
<b>Total Sales of Water</b>	<b>7,020</b>	<b>443,003</b>	<b>1,134,371</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>	
This Form is N/A to SMU	None			1
<b>Total</b>		<b>0</b>	<b>0</b>	

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	294,914	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>294,914</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	5,514	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>5,514</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE	0	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
RENT FROM WATER PROPERTY-CHARTER	3,553	8
<b>Total Rents from Water Property (472)</b>	<b>3,553</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	9,706	10
<b>Other (specify):</b>		
NONE	0	11
<b>Total Other Water Revenues (474)</b>	<b>9,706</b>	



**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)		0	<b>1</b>
Operation Labor and Expenses (601)		0	<b>2</b>
Purchased Water (602)		0	<b>3</b>
Miscellaneous Expenses (603)	7,493	8,473	<b>4</b>
Rents (604)		0	<b>5</b>
Maintenance Supervision and Engineering (610)		0	<b>6</b>
Maintenance of Structures and Improvements (611)		0	<b>7</b>
Maintenance of Collecting and Impounding Reservoirs (612)		0	<b>8</b>
Maintenance of Lake, River and Other Intakes (613)		0	<b>9</b>
Maintenance of Wells and Springs (614)		0	<b>10</b>
Maintenance of Infiltration Galleries and Tunnels (615)		0	<b>11</b>
Maintenance of Supply Mains (616)		0	<b>12</b>
Maintenance of Miscellaneous Water Source Plant (617)		0	<b>13</b>
<b>Total Source of Supply Expenses</b>	<b>7,493</b>	<b>8,473</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)		0	<b>14</b>
Fuel for Power Production (621)		0	<b>15</b>
Power Production Labor and Expenses (622)		0	<b>16</b>
Fuel or Power Purchased for Pumping (623)	47,555	46,691	<b>17</b>
Pumping Labor and Expenses (624)	19,295	12,140	<b>18</b>
Expenses Transferred--Credit (625)		0	<b>19</b>
Miscellaneous Expenses (626)	2,990	2,505	<b>20</b>
Rents (627)		0	<b>21</b>
Maintenance Supervision and Engineering (630)		0	<b>22</b>
Maintenance of Structures and Improvements (631)	1,788	535	<b>23</b>
Maintenance of Power Production Equipment (632)		0	<b>24</b>
Maintenance of Pumping Equipment (633)	1,066	4,359	<b>25</b>
<b>Total Pumping Expenses</b>	<b>72,694</b>	<b>66,230</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)		0	<b>26</b>
Chemicals (641)	2,250	2,137	<b>27</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	2,395	2,108	<b>28</b>
Miscellaneous Expenses (643)		0	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)		0	<b>31</b>
Maintenance of Structures and Improvements (651)		0	<b>32</b>
Maintenance of Water Treatment Equipment (652)	1,938	2,074	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>6,583</b>	<b>6,319</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	968	294	<b>34</b>
Storage Facilities Expenses (661)	6,222	3,602	<b>35</b>
Transmission and Distribution Lines Expenses (662)	7,266	5,430	<b>36</b>
Meter Expenses (663)	(6,977)	5,359	<b>37</b>
Customer Installations Expenses (664)	9,924	6,320	<b>38</b>
Miscellaneous Expenses (665)		0	<b>39</b>
Rents (666)		0	<b>40</b>
Maintenance Supervision and Engineering (670)	968	0	<b>41</b>
Maintenance of Structures and Improvements (671)		0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	2,611	133	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	18,516	4,395	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	6,949	5,390	<b>46</b>
Maintenance of Meters (676)	0	495	<b>47</b>
Maintenance of Hydrants (677)	8,454	10,864	<b>48</b>
Maintenance of Miscellaneous Plant (678)		0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>54,901</b>	<b>42,282</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	329	450	<b>50</b>
Meter Reading Labor (902)	13,612	12,506	<b>51</b>
Customer Records and Collection Expenses (903)	32,195	41,344	<b>52</b>
Uncollectible Accounts (904)	267	0	<b>53</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)	1,677	1,243	<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>48,080</b>	<b>55,543</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>55</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	59,637	58,439	<b>56</b>
Office Supplies and Expenses (921)	15,608	16,589	<b>57</b>
Administrative Expenses Transferred--Credit (922)		0	<b>58</b>
Outside Services Employed (923)	10,071	17,852	<b>59</b>
Property Insurance (924)	3,553	3,182	<b>60</b>
Injuries and Damages (925)	3,412	2,418	<b>61</b>
Employee Pensions and Benefits (926)	65,915	58,890	<b>62</b>
Regulatory Commission Expenses (928)	0	3,951	<b>63</b>
Duplicate Charges--Credit (929)	5,209	5,093	<b>64</b>
Miscellaneous General Expenses (930)	14,254	14,646	<b>65</b>
Rents (931)		0	<b>66</b>
Maintenance of General Plant (932)	9,658	8,507	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>176,899</b>	<b>179,381</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>366,650</b>	<b>358,228</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		116,890	109,348	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,180	3,914	2
<b>Net property tax equivalent</b>		<b>112,710</b>	<b>105,434</b>	
Social Security	PAYROLL EXPENSES	12,106	12,056	3
PSC Remainder Assessment	REVENUES	1,182	788	4
Other (specify):				
CLEARED TO TRANSPORTATION	BASED ON PLANT ACCT W392	(1,087)	(968)	5
<b>Total tax expense</b>		<b>124,911</b>	<b>117,310</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Shawano				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.214100				3
County tax rate	mills		5.635500				4
Local tax rate	mills		9.373600				5
School tax rate	mills		8.305700				6
Voc. school tax rate	mills		1.673000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.201900</b>				10
Less: state credit	mills		1.103900				11
<b>Net tax rate</b>	mills		<b>24.098000</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.373600</b>				14
<b>Combined School Tax Rate</b>	mills		<b>9.978700</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>19.352300</b>				17
<b>Total Tax Rate</b>	mills		<b>25.201900</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.767891</b>				19
<b>Total tax net of state credit</b>	mills		<b>24.098000</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>18.504626</b>				21
Utility Plant, Jan. 1	\$	<b>7,047,822</b>	7,047,822				22
Materials & Supplies	\$	<b>16,484</b>	16,484				23
<b>Subtotal</b>	\$	<b>7,064,306</b>	<b>7,064,306</b>				24
Less: Plant Outside Limits	\$	<b>302,564</b>	302,564				25
<b>Taxable Assets</b>	\$	<b>6,761,742</b>	<b>6,761,742</b>				26
Assessment Ratio	dec.		0.934200				27
<b>Assessed Value</b>	\$	<b>6,316,819</b>	<b>6,316,819</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>18.504626</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>116,890</b>	<b>116,890</b>				30
Tax Equivalent per 1994 PSC Report	\$	92,236					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>116,890</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	72,509		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	43,442		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>115,951</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	10,920		12
Structures and Improvements (321)	132,193	28,375	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	30,924		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	271,277		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>445,314</b>	<b>28,375</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	13,022		23
<b>Total Water Treatment Plant</b>	<b>13,022</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			72,509	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			43,442	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>115,951</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			10,920	12
Structures and Improvements (321)			160,568	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			30,924	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			271,277	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>473,689</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			13,022	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>13,022</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	2,747		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	202,976		26
Transmission and Distribution Mains (343)	3,912,981	522,402	27
Fire Mains (344)	0		28
Services (345)	755,189	22,317	29
Meters (346)	483,604	64,635	30
Hydrants (348)	403,174	52,274	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>5,760,671</b>	<b>661,628</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	7,553		33
Structures and Improvements (390)	124,920	34,500	34
Office Furniture and Equipment (391)	20,086		35
Computer Equipment (391.1)	107,271		36
Transportation Equipment (392)	62,877		37
Stores Equipment (393)	7,155		38
Tools, Shop and Garage Equipment (394)	33,205		39
Laboratory Equipment (395)	4,740		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	20,698	677	42
SCADA Equipment (397.1)	44,665		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>433,170</b>	<b>35,177</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,768,128</b>	<b>725,180</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>6,768,128</b>	<b>725,180</b>	



**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			2,747	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			202,976	26
Transmission and Distribution Mains (343)	2,012	(1,081,063)	3,352,308	27
Fire Mains (344)			0	28
Services (345)	1,292	(299,756)	476,458	29
Meters (346)	12,006		536,233	30
Hydrants (348)	2,071	(119,903)	333,474	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>17,381</b>	<b>(1,500,722)</b>	<b>4,904,196</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			7,553	33
Structures and Improvements (390)			159,420	34
Office Furniture and Equipment (391)			20,086	35
Computer Equipment (391.1)	1,558		105,713	36
Transportation Equipment (392)			62,877	37
Stores Equipment (393)			7,155	38
Tools, Shop and Garage Equipment (394)			33,205	39
Laboratory Equipment (395)			4,740	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			21,375	42
SCADA Equipment (397.1)			44,665	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>1,558</b>	<b>0</b>	<b>466,789</b>	
<b>Total utility plant in service directly assignable</b>	<b>18,939</b>	<b>(1,500,722)</b>	<b>5,973,647</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>18,939</b>	<b>(1,500,722)</b>	<b>5,973,647</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	
 <b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<u>0</u>	<u>0</u>	
 <b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<u>0</u>	<u>0</u>	
 <b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
<b>Total Water Treatment Plant</b>	<u>0</u>	<u>0</u>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>		
Land and Land Rights (340)		24
Structures and Improvements (341)		25
Distribution Reservoirs and Standpipes (342)		26
Transmission and Distribution Mains (343)		27
Fire Mains (344)		28
Services (345)		29
Meters (346)		30
Hydrants (348)		31
Other Transmission and Distribution Plant (349)		32
<b>Total Transmission and Distribution Plant</b>	<u>0</u>	<u>0</u>
<b>GENERAL PLANT</b>		
Land and Land Rights (389)		33
Structures and Improvements (390)		34
Office Furniture and Equipment (391)		35
Computer Equipment (391.1)		36
Transportation Equipment (392)		37
Stores Equipment (393)		38
Tools, Shop and Garage Equipment (394)		39
Laboratory Equipment (395)		40
Power Operated Equipment (396)		41
Communication Equipment (397)		42
SCADA Equipment (397.1)		43
Miscellaneous Equipment (398)		44
Other Tangible Property (399)		45
<b>Total General Plant</b>	<u>0</u>	<u>0</u>
<b>Total utility plant in service directly assignable</b>	<u>0</u>	<u>0</u>
Common Utility Plant Allocated to Water Department		46
<b>Total utility plant in service</b>	<u>0</u>	<u>0</u>

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		1,081,063	1,081,063 27
Fire Mains (344)			0 28
Services (345)		299,756	299,756 29
Meters (346)			0 30
Hydrants (348)		119,903	119,903 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>1,500,722</b>	<b>1,500,722</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>1,500,722</b>	<b>1,500,722</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>1,500,722</b>	<b>1,500,722</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	42,849	2.90%	2,103	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	4,667	2.20%	956	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>47,516</b>		<b>3,059</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	49,795	3.20%	4,684	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	10,822	10.00%	3,092	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	36,422	4.40%	11,936	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>97,039</b>		<b>19,712</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	9,540	6.00%	781	17
<b>Total Water Treatment Plant</b>	<b>9,540</b>		<b>781</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	100,234	1.90%	3,857	19
Transmission and Distribution Mains (343)	453,646	1.30%	40,197	20
Fire Mains (344)	0			21
Services (345)	235,834	2.90%	13,512	22
Meters (346)	242,884	5.50%	28,046	23
Hydrants (348)	67,365	2.20%	6,784	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					44,952	4
315					0	5
316					5,623	6
317					0	7
	0	0	0	0	50,575	
321					54,479	8
322					0	9
323					13,914	10
324					0	11
325					48,358	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	116,751	
331					0	16
332					10,321	17
	0	0	0	0	10,321	
341					0	18
342					104,091	19
343	2,012				491,831	20
344					0	21
345	1,292				248,054	22
346	12,006		374		259,298	23
348	2,071	412	566		72,232	24

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>1,099,963</b>		<b>92,396</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	37,679	3.30%	4,692	26
Office Furniture and Equipment (391)	7,147	5.80%	1,165	27
Computer Equipment (391.1)	107,271	20.00%	0	28
Transportation Equipment (392)	37,732	13.30%	8,363	29
Stores Equipment (393)	6,355	5.80%	415	30
Tools, Shop and Garage Equipment (394)	22,286	5.80%	1,926	31
Laboratory Equipment (395)	1,657	5.80%	275	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	9,126	10.00%	2,103	34
SCADA Equipment (397.1)	3,827	10.00%	4,466	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>233,080</b>		<b>23,405</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,487,138</b>		<b>139,353</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>1,487,138</b>		<b>139,353</b>	



**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	<u>17,381</u>	<u>412</u>	<u>940</u>	<u>0</u>	<u>1,175,506</u>	
390					42,371	26
391					8,312	27
391.1	1,558				105,713	28
392					46,095	29
393					6,770	30
394					24,212	31
395					1,932	32
396					0	33
397					11,229	34
397.1					8,293	35
398					0	36
399					0	37
	<u>1,558</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>254,927</u>	
	<u>18,939</u>	<u>412</u>	<u>940</u>	<u>0</u>	<u>1,608,080</u>	
					0	38
	<u>18,939</u>	<u>412</u>	<u>940</u>	<u>0</u>	<u>1,608,080</u>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
<b>Total Source of Supply Plant</b>	<u>0</u>		<u>0</u>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)				8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)				12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
<b>Total Pumping Plant</b>	<u>0</u>		<u>0</u>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)				16
Water Treatment Equipment (332)				17
<b>Total Water Treatment Plant</b>	<u>0</u>		<u>0</u>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)				19
Transmission and Distribution Mains (343)		1.30%	14,054	20
Fire Mains (344)				21
Services (345)		2.90%	8,693	22
Meters (346)				23
Hydrants (348)		2.20%	2,638	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343				125,332	139,386 20
344					0 21
345				93,609	102,302 22
346					0 23
348				20,034	22,672 24

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)			25
<b>Total Transmission and Distribution Plant</b>	<u>0</u>		<u>25,385</u>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)			26
Office Furniture and Equipment (391)			27
Computer Equipment (391.1)			28
Transportation Equipment (392)			29
Stores Equipment (393)			30
Tools, Shop and Garage Equipment (394)			31
Laboratory Equipment (395)			32
Power Operated Equipment (396)			33
Communication Equipment (397)			34
SCADA Equipment (397.1)			35
Miscellaneous Equipment (398)			36
Other Tangible Property (399)			37
<b>Total General Plant</b>	<u>0</u>		<u>0</u>
<b>Total accum. prov. directly assignable</b>	<u>0</u>		<u>25,385</u>
Common Utility Plant Allocated to Water Department			38
<b>Total accum. prov. for depreciation</b>	<u><u>0</u></u>		<u><u>25,385</u></u>

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	238,975	264,360
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	238,975	264,360
					0 38
	0	0	0	238,975	264,360

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			44,207	44,207	1
February			38,619	38,619	2
March			42,240	42,240	3
April			40,452	40,452	4
May			43,825	43,825	5
June			45,351	45,351	6
July			44,439	44,439	7
August			45,980	45,980	8
September			46,503	46,503	9
October			40,601	40,601	10
November			36,749	36,749	11
December			38,141	38,141	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>507,107</b>	<b>507,107</b>	
Less: Water sold				443,003	13
Volume pumped but not sold				64,104	14
Volume sold as a percent of volume pumped				87%	15
Volume used for water production, water quality and system maintenance				5,995	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				5,995	19
Volume pumped but unaccounted for				58,109	20
Percent of water lost				11%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,685	23
Date of maximum: 5/27/2003					24
Cause of maximum:					25
WATERING OF LAWNS AND DOMESTIC USE					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				819	26
Date of minimum: 12/26/2003					27
Total KWH used for pumping for the year				680,359	28
If water is purchased: Vendor Name: None					29
Point of Delivery: N/A					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WAUKECHON ROAD	5	250	20	1,224,000	Yes	<b>1</b>
WAUKECHON ROAD & BIRCHHILL L	6	237	20	1,080,000	Yes	<b>2</b>
CTY HWY B	7	236	20	1,080,000	Yes	<b>3</b>
CTY HWY B	8	240	20	1,224,000	Yes	<b>4</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>				
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>	
THERE IS NO SURFACE WATER	0	0	0	0	1



**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	BOOSTER #1	BOOSTER #2	BOOSTER #3	<b>1</b>
Location	1460 WAUKECHON ST	1460 WAUKECHON ST	1460 WAUKECHON ST	<b>2</b>
Purpose	B	B	B	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	FM	FM	ITT AC	<b>5</b>
Year Installed	1972	1972	1998	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	OTHER	<b>7</b>
Actual Capacity (gpm)	1,900	1,900	1,800	<b>8</b>
Pump Motor or Standby Engine Mfr	WESCO	MARATHON	GENERAL ELECTRIC	<b>10</b>
Year Installed	2003	2003	1998	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	75	75	75	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	WELL #5	WELL #6	WELL #7	<b>14</b>
Location	1450 WAUKECHON ST	1149 ENGEL DR	1050 CTY RD B	<b>15</b>
Purpose	P	P	P	<b>16</b>
Destination	R	R	D	<b>17</b>
Pump Manufacturer	GOULD	GOULD	FM	<b>18</b>
Year Installed	2000	2001	2000	<b>19</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>20</b>
Actual Capacity (gpm)	650	650	700	<b>21</b>
Pump Motor or Standby Engine Mfr	U.S. MOTORS	WESCO	WESCO	<b>23</b>
Year Installed	2000	1984	1986	<b>24</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>25</b>
Horsepower	75	50	65	<b>26</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL #8			<b>1</b>
Location	1286 CTY RD B			<b>2</b>
Purpose	P			<b>3</b>
Destination	D			<b>4</b>
Pump Manufacturer	FM			<b>5</b>
Year Installed	1999			<b>6</b>
Type	CENTRIFUGAL			<b>7</b>
Actual Capacity (gpm)	1,000			<b>8</b>
Pump Motor or Standby Engine Mfr	U S ELECTRIC			<b>10</b>
Year Installed	1999			<b>11</b>
Type	ELECTRIC			<b>12</b>
Horsepower	75			<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>23</b>
Year Installed				<b>24</b>
Type				<b>25</b>
Horsepower				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	#1	#2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	4
			5
Year constructed	1973	1936	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	10	170	10
			11
Total capacity in gallons (actual)	2,000,000	250,000	12
<b>WATER TREATMENT PLANT</b>			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	14
			15
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	BOOSTER STATION	16
			17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	20
			21
Is a corrosion control chemical used (yes, no)?	N	N	22
			23
Is water fluoridated (yes, no)?	N	N	24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	944	0	260	0	684	1
M	D	4.000	23,523	0	120	0	23,403	2
A	D	6.000	66,335	0	50	0	66,285	3
M	D	6.000	44,992	0	1,582	0	43,410	4
P	D	6.000	1,539	0	0	0	1,539	5
M	D	8.000	35,846	0	0	0	35,846	6
M	S	8.000	70	0	0	0	70	7
P	D	8.000	2,303	2,102	0	0	4,405	8
A	D	10.000	6,584	0	0	0	6,584	9
A	S	10.000	20	0	0	0	20	10
M	D	10.000	22,766	0	0	0	22,766	11
M	S	10.000	10	0	0	0	10	12
P	D	10.000	6,664	0	0	0	6,664	13
A	D	12.000	1,821	0	0	0	1,821	14
A	S	12.000	1,160	0	0	0	1,160	15
M	D	12.000	38,071	0	0	0	38,071	16
M	T	12.000	720	0	0	0	720	17
P	D	12.000	4,748	8,599	0	0	13,347	18
P	T	12.000	3,240	0	0	0	3,240	19
M	D	14.000	3,217	0	0	0	3,217	20
M	T	14.000	2,290	0	0	0	2,290	21
M	S	18.000	55	0	0	0	55	22
<b>Total Within Municipality</b>			<b>266,918</b>	<b>10,701</b>	<b>2,012</b>	<b>0</b>	<b>275,607</b>	
M	D	10.000	1,174	0	0	0	1,174	23
M	D	12.000	4,297	0	0	0	4,297	24
<b>Total Outside of Municipality</b>			<b>5,471</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,471</b>	
<b>Total Utility</b>			<b>272,389</b>	<b>10,701</b>	<b>2,012</b>	<b>0</b>	<b>281,078</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	3,000	0	36	0	2,964		1
M	1.000	163	36	0	0	199		2
M	1.500	40	0	0	0	40		3
M	2.000	48	0	0	0	48		4
M	3.000	6	0	0	0	6		5
M	4.000	6	0	0	0	6		6
M	6.000	17	0	0	0	17		7
M	8.000	20	0	0	0	20		8
<b>Total Utility</b>		<b>3,300</b>	<b>36</b>	<b>36</b>	<b>0</b>	<b>3,300</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,375	192	134	0	3,433	386	1
0.750	100	24	4	0	120	31	2
1.000	95	24	2	0	117	32	3
1.500	48	0	0	0	48	12	4
2.000	60	0	1	0	59	18	5
3.000	16	0	0	0	16	4	6
4.000	10	0	0	0	10	5	7
6.000	4	1	0	0	5	4	8
<b>Total:</b>	<b>3,708</b>	<b>241</b>	<b>141</b>	<b>0</b>	<b>3,808</b>	<b>492</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,998	256	13	15	0	151	3,433	1
0.750	48	32	3	5	0	32	120	2
1.000	6	57	11	12	1	30	117	3
1.500	0	37	3	3	0	5	48	4
2.000	0	26	4	16	5	8	59	5
3.000	0	4	0	4	0	8	16	6
4.000	0	0	2	3	0	5	10	7
6.000	0	0	2	2	0	1	5	8
<b>Total:</b>	<b>3,052</b>	<b>412</b>	<b>38</b>	<b>60</b>	<b>6</b>	<b>240</b>	<b>3,808</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	6				6	1
Within Municipality	335	21	5		351	2
<b>Total Fire Hydrants</b>	<b>341</b>	<b>21</b>	<b>5</b>	<b>0</b>	<b>357</b>	
<b>Flushing Hydrants</b>						
	4				4	3
<b>Total Flushing Hydrants</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year: 702

Number of distribution system valves end of year: 2,568

Number of distribution valves operated during year: 1,284

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

#### General footnotes

In 2003, SMU purchased water meters and the electronic radio transmitters to replace meters that were due for testing and meters that were located inside customers houses that needed to have access to read them every month. The installation labor and equipment costs were credited to 663. All meters were not installed at year end, therefore, the credit that existed.

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Accts 661 and 662 increased by more than 15% because of the additional work on the system to operate the distribution elevated water tank and the costs associated with operating our distribution mains.

Acct 664 increased because of the work associated with the checking of the customer lines located with the Main St project that was completed in 2003.

Acct 670 is the expense of the supervisors time to direct staff in regards to the distribution system.

Accts 672 and 673 increased because of the costs associated with the storage tank repairs and the distribution main breaks.

Acct 923 decreased because the services that were required to obtain the union employees contract were expended in 2002 for contracts that are from January 1, 2003 thru December 31, 2005.

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

The amounts in the adjustment column for 343-Distribution Mains, 345-Services, and 348-Hydrants are negative because at year end the customer contributions were recognized for these same amounts in their respective plant account.

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### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain.

This adjustment amount correlates with the adjustment amount shown on schedule W-08 utility plant in service. This adjustment is for customer contributions as of 1/01/03.

If Adjustments for any account are nonzero, please explain.

The adjustments correlated to closing of contributions in aid of construction as of 12/31/02. The amounts were credited to utility plant financed by utility operations and debited to contributed plant through the adjustment column.

If Plant in Service Additions, Account 348, are greater than zero AND Additions on the Hydrants and Distribution System Valves schedule are zero, please explain.

The amount in the adjustment column correlates to the adjustment on the utility plant in service schedule W-08. This is to recognize customer contributions at 1/01/03.



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## WATER OPERATING SECTION FOOTNOTES

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### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Plant in Service Retirements, Account 348, are greater than zero AND Retirements on the Hydrants and Distribution System Valves schedule are zero, please explain.

The amount in the adjustment column correlates to the adjustment on the utility plant in service schedule W-08. This is to recognize customer contributions at 1/01/03.

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### Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

In the 2003 budget Bay Lakes Cooperative had an extension of service budgeted for. The budget consisted of monies that were received from a grant, Tax Incremental Financing monies and internal monies. Internal funds were also spent for the installation on Richmond St and Waukechon.

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### Meters (Page W-23)

#### General footnotes

On November 27, 2002, Shawano Municipal Utilities inquired as to installing water meters with electronic radio transmitters. We also inquired as to changing water meters every 20 years with the assumption that the depreciated life is 20 years and when the 20 years was up the meter would be changed and disposed. A letter dated December 4, 2002, was received instructing us to count the manufacturer's test as a qualifying test for testing purposes. In 2003, 192 5/8" meters were purchased and these manufacturers tests were included in the meter test count for the year.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	12,068,687	11,288,834	<b>1</b>
<b>Total Sales of Electricity</b>	<b>12,068,687</b>	<b>11,288,834</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	72,838	21,663	<b>2</b>
Miscellaneous Service Revenues (451)	0	0	<b>3</b>
Sales of Water and Water Power (453)	0	0	<b>4</b>
Rent from Electric Property (454)	38,371	33,474	<b>5</b>
Interdepartmental Rents (455)	0	0	<b>6</b>
Other Electric Revenues (456)	2,609	2,424	<b>7</b>
<b>Total Other Operating Revenues</b>	<b>113,818</b>	<b>57,561</b>	
<b>Total Operating Revenues</b>	<b>12,182,505</b>	<b>11,346,395</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-557)	9,955,297	9,165,492	<b>8</b>
Transmission Expenses (560-573)	0	390	<b>9</b>
Distribution Expenses (580-598)	346,982	310,907	<b>10</b>
Customer Accounts Expenses (901-905)	89,975	91,569	<b>11</b>
Sales Expenses (911-916)	3,732	13,360	<b>12</b>
Administrative and General Expenses (920-932)	456,590	404,499	<b>13</b>
<b>Total Operation and Maintenance Expenses</b>	<b>10,852,576</b>	<b>9,986,217</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	522,003	521,613	<b>14</b>
Amortization Expense (404-407)	0	0	<b>15</b>
Taxes (408)	355,296	339,271	<b>16</b>
<b>Total Other Expenses</b>	<b>877,299</b>	<b>860,884</b>	
<b>Total Operating Expenses</b>	<b>11,729,875</b>	<b>10,847,101</b>	
<b>NET OPERATING INCOME</b>	<b>452,630</b>	<b>499,294</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	72,838	1
<b>Other (specify):</b>		
NONE	0	2
<b>Total Forfeited Discounts (450)</b>	<b>72,838</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NONE	0	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>0</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE	0	4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
RENT FROM ELECTRIC PROPERTY-POLE CONTACTS	38,371	5
<b>Total Rent from Electric Property (454)</b>	<b>38,371</b>	
<b>Interdepartmental Rents (455):</b>		
NONE	0	6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
OTHER ELECTRIC REVENUES-DISCOUNT ON SALES TAX	2,609	7
<b>Total Other Electric Revenues (456)</b>	<b>2,609</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (500)	0	1
Fuel (501)	0	2
Steam Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Electric Expenses (505)	0	6
Miscellaneous Steam Power Expenses (506)	0	7
Rents (507)	0	8
Maintenance Supervision and Engineering (510)	0	9
Maintenance of Structures (511)	0	10
Maintenance of Boiler Plant (512)	0	11
Maintenance of Electric Plant (513)	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	13
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (535)	0	14
Water for Power (536)	0	15
Hydraulic Expenses (537)	0	16
Electric Expenses (538)	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	18
Rents (540)	0	19
Maintenance Supervision and Engineering (541)	0	20
Maintenance of Structures (542)	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	22
Maintenance of Electric Plant (544)	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	24
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (546)	0	25
Fuel (547)	0	26
Generation Expenses (548)	0	27

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>POWER PRODUCTION EXPENSES</b>			
<b>OTHER POWER GENERATION EXPENSES</b>			
Miscellaneous Other Power Generation Expenses (549)	0		<b>28</b>
Rents (550)	0		<b>29</b>
Maintenance Supervision and Engineering (551)	0		<b>30</b>
Maintenance of Structures (552)	0		<b>31</b>
Maintenance of Generating and Electric Plant (553)	0		<b>32</b>
Maintenance of Miscellaneous Other Power Generating Plant (554)	0		<b>33</b>
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (555)	9,955,297	9,165,492	<b>34</b>
System Control and Load Dispatching (556)		0	<b>35</b>
Other Expenses (557)		0	<b>36</b>
<b>Total Other Power Supply Expenses</b>	<b>9,955,297</b>	<b>9,165,492</b>	
<b>Total Power Production Expenses</b>	<b>9,955,297</b>	<b>9,165,492</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Engineering (560)		0	<b>37</b>
Load Dispatching (561)		0	<b>38</b>
Station Expenses (562)		0	<b>39</b>
Overhead Line Expenses (563)		0	<b>40</b>
Underground Line Expenses (564)		0	<b>41</b>
Miscellaneous Transmission Expenses (566)		0	<b>42</b>
Rents (567)		0	<b>43</b>
Maintenance Supervision and Engineering (568)		0	<b>44</b>
Maintenance of Structures (569)		0	<b>45</b>
Maintenance of Station Equipment (570)		0	<b>46</b>
Maintenance of Overhead Lines (571)		390	<b>47</b>
Maintenance of Underground Lines (572)		0	<b>48</b>
Maintenance of Miscellaneous Transmission Plant (573)		0	<b>49</b>
<b>Total Transmission Expenses</b>	<b>0</b>	<b>390</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (580)	22,647	24,418	<b>50</b>

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>DISTRIBUTION EXPENSES</b>			
Load Dispatching (581)		0	<b>51</b>
Station Expenses (582)	33,550	29,059	<b>52</b>
Overhead Line Expenses (583)	17,104	20,094	<b>53</b>
Underground Line Expenses (584)	47,927	74,447	<b>54</b>
Street Lighting and Signal System Expenses (585)	15,279	9,193	<b>55</b>
Meter Expenses (586)	2,191	(3,183)	<b>56</b>
Customer Installations Expenses (587)	3,506	3,024	<b>57</b>
Miscellaneous Distribution Expenses (588)	18,060	10,705	<b>58</b>
Rents (589)	1,785	1,121	<b>59</b>
Maintenance Supervision and Engineering (590)	3,421	4,556	<b>60</b>
Maintenance of Structures (591)	91	0	<b>61</b>
Maintenance of Station Equipment (592)	29,382	1,105	<b>62</b>
Maintenance of Overhead Lines (593)	81,873	101,437	<b>63</b>
Maintenance of Underground Lines (594)	52,318	17,304	<b>64</b>
Maintenance of Line Transformers (595)	8,399	12,088	<b>65</b>
Maintenance of Street Lighting and Signal Systems (596)	9,238	1,677	<b>66</b>
Maintenance of Meters (597)	211	3,862	<b>67</b>
Maintenance of Miscellaneous Distribution Plant (598)		0	<b>68</b>
<b>Total Distribution Expenses</b>	<b>346,982</b>	<b>310,907</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	658	900	<b>69</b>
Meter Reading Expenses (902)	32,265	35,007	<b>70</b>
Customer Records and Collection Expenses (903)	56,021	55,523	<b>71</b>
Uncollectible Accounts (904)	1,031	139	<b>72</b>
Miscellaneous Customer Accounts Expenses (905)		0	<b>73</b>
<b>Total Customer Accounts Expenses</b>	<b>89,975</b>	<b>91,569</b>	
<b>SALES EXPENSES</b>			
Supervision (911)		0	<b>74</b>
Demonstrating and Selling Expenses (912)		0	<b>75</b>
Advertising Expenses (913)	3,732	13,360	<b>76</b>

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SALES EXPENSES</b>			
Miscellaneous Sales Expenses (916)		0	<b>77</b>
<b>Total Sales Expenses</b>	<b>3,732</b>	<b>13,360</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	120,408	109,682	<b>78</b>
Office Supplies and Expenses (921)	33,741	31,134	<b>79</b>
Administrative Expenses Transferred -- Credit (922)		0	<b>80</b>
Outside Services Employed (923)	22,593	14,304	<b>81</b>
Property Insurance (924)	21,321	19,094	<b>82</b>
Injuries and Damages (925)	9,192	6,409	<b>83</b>
Employee Pensions and Benefits (926)	179,025	158,954	<b>84</b>
Regulatory Commission Expenses (928)	0	4,666	<b>85</b>
Duplicate Charges -- Credit (929)		0	<b>86</b>
Miscellaneous General Expenses (930)	46,419	45,613	<b>87</b>
Rents (931)		0	<b>88</b>
Maintenance of General Plant (932)	23,891	14,643	<b>89</b>
<b>Total Administrative and General Expenses</b>	<b>456,590</b>	<b>404,499</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>10,852,576</b>	<b>9,986,217</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		226,376	215,653	1
Social Security	PAYROLL EXPENSES	32,119	31,997	2
Wisconsin Gross Receipts Tax	PREPAID FROM PRIOR YEAR PAYMENTS	92,847	89,843	3
PSC Remainder Assessment	REVENUES	13,742	10,866	4
Other (specify): CLEARED TO TRANSPORTATION EXP	BASED ON PLANT VALUES IN ACCTS 392 & 396	(9,788)	(9,088)	5
<b>Total tax expense</b>		<b>355,296</b>	<b>339,271</b>	



**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

<b>Particulars (a)</b>	<b>Units (b)</b>	<b>Total (c)</b>	<b>County A (d)</b>	<b>County B (e)</b>	<b>County C (f)</b>	<b>County D (g)</b>	
County name			Shawano				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.214100				3
County tax rate	mills		5.635500				4
Local tax rate	mills		9.373600				5
School tax rate	mills		8.305700				6
Voc. school tax rate	mills		1.673000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.201900</b>				10
Less: state credit	mills		1.103900				11
<b>Net tax rate</b>	mills		<b>24.098000</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.373600</b>				14
<b>Combined School Tax Rate</b>	mills		<b>9.978700</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>19.352300</b>				17
<b>Total Tax Rate</b>	mills		<b>25.201900</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.767891</b>				19
<b>Total tax net of state credit</b>	mills		<b>24.098000</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>18.504626</b>				21
Utility Plant, Jan. 1	\$	<b>14,829,612</b>	14,829,612				22
Materials & Supplies	\$	<b>367,055</b>	367,055				23
<b>Subtotal</b>	\$	<b>15,196,667</b>	<b>15,196,667</b>				24
Less: Plant Outside Limits	\$	<b>2,101,527</b>	2,101,527				25
<b>Taxable Assets</b>	\$	<b>13,095,140</b>	<b>13,095,140</b>				26
Assessment Ratio	dec.		0.934200				27
<b>Assessed Value</b>	\$	<b>12,233,480</b>	<b>12,233,480</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>18.504626</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>226,376</b>	<b>226,376</b>				30
Tax Equivalent per 1994 PSC Report	\$	164,729					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>226,376</b>					34

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>INTANGIBLE PLANT</b>		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	0	0	0
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	0	0	0
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	0	0	0

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	133,232		29
Overhead Conductors and Devices (356)	195,321		30
Underground Conduit (357)	725		31
Underground Conductors and Devices (358)	27,083		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>356,361</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	26,327	17,648	34
Structures and Improvements (361)	83,726	31,277	35
Station Equipment (362)	1,894,895	96,542	36
Storage Battery Equipment (363)	0	0	37
Poles, Towers and Fixtures (364)	827,644	10,093	38
Overhead Conductors and Devices (365)	1,228,523	16,159	39
Underground Conduit (366)	748,019	137,209	40
Underground Conductors and Devices (367)	2,716,640	271,531	41
Line Transformers (368)	2,119,783	107,446	42
Services (369)	804,436	68,554	43
Meters (370)	824,759	48,404	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	998,845	268,738	47
<b>Total Distribution Plant</b>	<b>12,273,597</b>	<b>1,073,601</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	27,606		48
Structures and Improvements (390)	485,595	76,500	49
Office Furniture and Equipment (391)	47,711		50
Computer Equipment (391.1)	289,802	37,683	51
Transportation Equipment (392)	218,583	41,594	52
Stores Equipment (393)	23,548		53
Tools, Shop and Garage Equipment (394)	138,300	28,307	54

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION PLANT</b>				
Land and Land Rights (350)			0	25
Structures and Improvements (352)			0	26
Station Equipment (353)			0	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)			133,232	29
Overhead Conductors and Devices (356)			195,321	30
Underground Conduit (357)			725	31
Underground Conductors and Devices (358)			27,083	32
Roads and Trails (359)			0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>356,361</b>	
<b>DISTRIBUTION PLANT</b>				
Land and Land Rights (360)			43,975	34
Structures and Improvements (361)			115,003	35
Station Equipment (362)	1,836		1,989,601	36
Storage Battery Equipment (363)	0		0	37
Poles, Towers and Fixtures (364)	5,222		832,515	38
Overhead Conductors and Devices (365)	10,239		1,234,443	39
Underground Conduit (366)	687		884,541	40
Underground Conductors and Devices (367)	16,969	(190,412)	2,780,790	41
Line Transformers (368)	43,007		2,184,222	42
Services (369)	6,363	(753,941)	112,686	43
Meters (370)	4,188		868,975	44
Installations on Customers' Premises (371)			0	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	17,588	(39,317)	1,210,678	47
<b>Total Distribution Plant</b>	<b>106,099</b>	<b>(983,670)</b>	<b>12,257,429</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			27,606	48
Structures and Improvements (390)			562,095	49
Office Furniture and Equipment (391)			47,711	50
Computer Equipment (391.1)	2,980		324,505	51
Transportation Equipment (392)			260,177	52
Stores Equipment (393)			23,548	53
Tools, Shop and Garage Equipment (394)	5,828		160,779	54

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	71,764		55
Power Operated Equipment (396)	347,630	3,899	56
Communication Equipment (397)	103,102	45,620	57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>1,753,641</b>	<b>233,603</b>	
<b>Total utility plant in service directly assignable</b>	<b>14,383,599</b>	<b>1,307,204</b>	
 Common Utility Plant Allocated to Electric Department	 0		 60
 <b>Total utility plant in service</b>	 <b>14,383,599</b>	 <b>1,307,204</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>GENERAL PLANT</b>				
Laboratory Equipment (395)	5,170		66,594	55
Power Operated Equipment (396)			351,529	56
Communication Equipment (397)	65,184		83,538	57
Miscellaneous Equipment (398)			0	58
Other Tangible Property (399)			0	59
<b>Total General Plant</b>	<b>79,162</b>	<b>0</b>	<b>1,908,082</b>	
<b>Total utility plant in service directly assignable</b>	<b>185,261</b>	<b>(983,670)</b>	<b>14,521,872</b>	
Common Utility Plant Allocated to Electric Department				0 60
<b>Total utility plant in service</b>	<b>185,261</b>	<b>(983,670)</b>	<b>14,521,872</b>	

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	
 <b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Boiler Plant Equipment (312)			6
Engines and Engine Driven Generators (313)			7
Turbogenerator Units (314)			8
Accessory Electric Equipment (315)			9
Miscellaneous Power Plant Equipment (316)			10
<b>Total Steam Production Plant</b>	<u>0</u>	<u>0</u>	
 <b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			11
Structures and Improvements (331)			12
Reservoirs, Dams and Waterways (332)			13
Water Wheels, Turbines and Generators (333)			14
Accessory Electric Equipment (334)			15
Miscellaneous Power Plant Equipment (335)			16
Roads, Railroads and Bridges (336)			17
<b>Total Hydraulic Production Plant</b>	<u>0</u>	<u>0</u>	
 <b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			18
Structures and Improvements (341)			19
Fuel Holders, Producers and Accessories (342)			20
Prime Movers (343)			21
Generators (344)			22
Accessory Electric Equipment (345)			23
Miscellaneous Power Plant Equipment (346)			24
<b>Total Other Production Plant</b>	<u>0</u>	<u>0</u>	



**ELECTRIC UTILITY PLANT IN SERVICE (cont.)****--Plant Financed by Contributions--**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			25
Structures and Improvements (352)			26
Station Equipment (353)			27
Towers and Fixtures (354)			28
Poles and Fixtures (355)			29
Overhead Conductors and Devices (356)			30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
<b>Total Transmission Plant</b>	<u>0</u>	<u>0</u>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			34
Structures and Improvements (361)			35
Station Equipment (362)			36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)			38
Overhead Conductors and Devices (365)			39
Underground Conduit (366)			40
Underground Conductors and Devices (367)		31,656	41
Line Transformers (368)			42
Services (369)		33,394	43
Meters (370)			44
Installations on Customers' Premises (371)			45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)			47
<b>Total Distribution Plant</b>	<u>0</u>	<u>65,050</u>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			48
Structures and Improvements (390)			49
Office Furniture and Equipment (391)			50
Computer Equipment (391.1)			51
Transportation Equipment (392)			52
Stores Equipment (393)			53
Tools, Shop and Garage Equipment (394)			54

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			0 38
Overhead Conductors and Devices (365)			0 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)		190,412	222,068 41
Line Transformers (368)			0 42
Services (369)		753,941	787,335 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)		39,317	39,317 47
<b>Total Distribution Plant</b>	<b>0</b>	<b>983,670</b>	<b>1,048,720</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>GENERAL PLANT</b>		
Laboratory Equipment (395)		55
Power Operated Equipment (396)		56
Communication Equipment (397)		57
Miscellaneous Equipment (398)		58
Other Tangible Property (399)		59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>65,050</b>
 Common Utility Plant Allocated to Electric Department		 60
 <b>Total utility plant in service</b>	 <b>0</b>	 <b>65,050</b>

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)****--Plant Financed by Contributions--**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>983,670</b>	<b>1,048,720</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>0</b>	<b>983,670</b>	<b>1,048,720</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>STEAM PRODUCTION PLANT</b>				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
Structures and Improvements (331)	0			7
Reservoirs, Dams and Waterways (332)	0			8
Water Wheels, Turbines and Generators (333)	0			9
Accessory Electric Equipment (334)	0			10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>				
Structures and Improvements (341)	0			13
Fuel Holders, Producers and Accessories (342)	0			14
Prime Movers (343)	0			15
Generators (344)	0			16
Accessory Electric Equipment (345)	0			17
Miscellaneous Power Plant Equipment (346)	0			18
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION PLANT</b>				
Structures and Improvements (352)	0			19
Station Equipment (353)	0			20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	58,321	2.80%	3,731	22
Overhead Conductors and Devices (356)	63,041	3.20%	6,250	23
Underground Conduit (357)	101	2.80%	20	24
Underground Conductors and Devices (358)	5,475	3.70%	1,002	25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	0	0	0	0	0
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	0
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	0
352					0 19
353					0 20
354					0 21
355					62,052 22
356					69,291 23
357					121 24
358					6,477 25

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>126,938</b>		<b>11,003</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	66,843	3.00%	2,981	27
Station Equipment (362)	479,022	3.20%	62,152	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	458,897	3.90%	32,373	30
Overhead Conductors and Devices (365)	483,611	3.10%	38,176	31
Underground Conduit (366)	111,628	2.00%	16,326	32
Underground Conductors and Devices (367)	707,965	3.30%	87,565	33
Line Transformers (368)	572,301	3.30%	71,016	34
Services (369)	348,871	4.10%	3,345	35
Meters (370)	271,082	5.00%	42,344	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	340,905	5.10%	55,340	39
<b>Total Distribution Plant</b>	<b>3,841,125</b>		<b>411,618</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	162,881	2.50%	13,096	40
Office Furniture and Equipment (391)	30,622	6.30%	3,006	41
Computer Equipment (391.1)	224,030	20.00%	61,431	42
Transportation Equipment (392)	128,939	14.30%	34,231	43
Stores Equipment (393)	18,890	4.00%	942	44
Tools, Shop and Garage Equipment (394)	77,324	6.70%	10,019	45
Laboratory Equipment (395)	29,751	6.70%	4,692	46
Power Operated Equipment (396)	249,573	10.00%	34,958	47
Communication Equipment (397)	65,100	6.70%	6,195	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>987,110</b>		<b>168,570</b>	
<b>Total accum. prov. directly assignable</b>	<b>4,955,173</b>		<b>591,191</b>	



**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)****--Plant Financed by Utility or Municipality--**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
359					0	26
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>137,941</b>	
361					69,824	27
362	1,836	1,319	25		538,044	28
363	0				0	29
364	5,222	3,209	585		483,424	30
365	10,239	2,370	2,577		511,755	31
366	687				127,267	32
367	16,969	1,700	435		777,296	33
368	43,007		3,086		603,396	34
369	6,363	5,233	1,610		342,230	35
370	4,188				309,238	36
371					0	37
372					0	38
373	17,588	8,898	7,897		377,656	39
	<b>106,099</b>	<b>22,729</b>	<b>16,215</b>	<b>0</b>	<b>4,140,130</b>	
390					175,977	40
391					33,628	41
391.1	2,980		196		282,677	42
392					163,170	43
393					19,832	44
394	5,828				81,515	45
395	5,170				29,273	46
396					284,531	47
397	65,184				6,111	48
398					0	49
399					0	50
	<b>79,162</b>	<b>0</b>	<b>196</b>	<b>0</b>	<b>1,076,714</b>	
	<b>185,261</b>	<b>22,729</b>	<b>16,411</b>	<b>0</b>	<b>5,354,785</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**  
**--Plant Financed by Utility or Municipality--**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<b>4,955,173</b>		<b>591,191</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Utility or Municipality--**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
					0   51
	185,261	22,729	16,411	0	5,354,785

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>STEAM PRODUCTION PLANT</b>			
Structures and Improvements (311)			1
Boiler Plant Equipment (312)			2
Engines and Engine Driven Generators (313)			3
Turbogenerator Units (314)			4
Accessory Electric Equipment (315)			5
Miscellaneous Power Plant Equipment (316)			6
<b>Total Steam Production Plant</b>	<u>0</u>		<u>0</u>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Structures and Improvements (331)			7
Reservoirs, Dams and Waterways (332)			8
Water Wheels, Turbines and Generators (333)			9
Accessory Electric Equipment (334)			10
Miscellaneous Power Plant Equipment (335)			11
Roads, Railroads and Bridges (336)			12
<b>Total Hydraulic Production Plant</b>	<u>0</u>		<u>0</u>
<b>OTHER PRODUCTION PLANT</b>			
Structures and Improvements (341)			13
Fuel Holders, Producers and Accessories (342)			14
Prime Movers (343)			15
Generators (344)			16
Accessory Electric Equipment (345)			17
Miscellaneous Power Plant Equipment (346)			18
<b>Total Other Production Plant</b>	<u>0</u>		<u>0</u>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			19
Station Equipment (353)			20
Towers and Fixtures (354)			21
Poles and Fixtures (355)			22
Overhead Conductors and Devices (356)			23
Underground Conduit (357)			24
Underground Conductors and Devices (358)			25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)****--Plant Financed by Contributions--**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	0	0	0	0	0
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	0
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	0
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)				26
<b>Total Transmission Plant</b>	<u>0</u>		<u>0</u>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)				27
Station Equipment (362)				28
Storage Battery Equipment (363)				29
Poles, Towers and Fixtures (364)				30
Overhead Conductors and Devices (365)				31
Underground Conduit (366)				32
Underground Conductors and Devices (367)		3.30%	6,806	33
Line Transformers (368)				34
Services (369)		4.10%	31,596	35
Meters (370)				36
Installations on Customers' Premises (371)				37
Leased Property on Customers' Premises (372)				38
Street Lighting and Signal Systems (373)		5.10%	2,005	39
<b>Total Distribution Plant</b>	<u>0</u>		<u>40,407</u>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)				40
Office Furniture and Equipment (391)				41
Computer Equipment (391.1)				42
Transportation Equipment (392)				43
Stores Equipment (393)				44
Tools, Shop and Garage Equipment (394)				45
Laboratory Equipment (395)				46
Power Operated Equipment (396)				47
Communication Equipment (397)				48
Miscellaneous Equipment (398)				49
Other Tangible Property (399)				50
<b>Total General Plant</b>	<u>0</u>		<u>0</u>	
<b>Total accum. prov. directly assignable</b>	<u>0</u>		<u>40,407</u>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)****--Plant Financed by Contributions--**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
359					0 26
	0	0	0	0	0
361					0 27
362					0 28
363					0 29
364					0 30
365					0 31
366					0 32
367				49,622	56,428 33
368					0 34
369				326,972	358,568 35
370					0 36
371					0 37
372					0 38
373				13,419	15,424 39
	0	0	0	390,013	430,420
390					0 40
391					0 41
391.1					0 42
392					0 43
393					0 44
394					0 45
395					0 46
396					0 47
397					0 48
398					0 49
399					0 50
	0	0	0	0	0
	0	0	0	390,013	430,420

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<hr/>			
Common Utility Plant Allocated to Electric Department			51
<b>Total accum. prov. for depreciation</b>	<u><u>0</u></u>		<u><u>40,407</u></u>



**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Contributions--**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
					0 51
	0	0	0	390,013	430,420

**TRANSMISSION AND DISTRIBUTION LINES**

Classification (a)	Miles of Pole Line Owned	
	Net Additions During Year (b)	Total End of Year (c)
<b>Primary Distribution System Voltage(s) -- Urban</b>		
2.4/4.16 kV (4kV)		0.00
7.2/12.5 kV (12kV)	-0.75	26.41
14.4/24.9 kV (25kV)		0.00
<b>Other:</b>		
34.5 KV		0.00
<b>Primary Distribution System Voltage(s) -- Rural</b>		
2.4/4.16 kV (4kV)		0.00
7.2/12.5 kV (12kV)	-1.76	25.18
14.4/24.9 kV (25kV)		0.00
<b>Other:</b>		
NONE	0.00	0.00
<b>Transmission System</b>		
34.5 kV	-1.78	7.25
69 kV		0.00
115 kV		0.00
138 kV		0.00
<b>Other:</b>		
NONE		0.00

**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	41	3
<b>Total</b>	<b>41</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
<b>Total</b>	<b>0</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm	7	11
Nonfarm	790	12
<b>Total</b>	<b>797</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>797</b>	<b>14</b>

**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	35,508	Tuesday	01/21/2003	11:00	22,321
February	02	35,334	Thursday	02/27/2003	11:00	20,105
March	03	34,831	Tuesday	03/04/2003	10:00	21,903
April	04	33,231	Wednesday	04/02/2003	09:00	19,904
May	05	33,721	Tuesday	05/27/2003	13:00	19,778
June	06	38,634	Wednesday	06/25/2003	14:00	19,820
July	07	35,174	Tuesday	07/29/2003	15:00	20,806
August	08	37,935	Tuesday	08/19/2003	16:00	22,931
September	09	36,968	Monday	09/08/2003	15:00	21,390
October	10	33,398	Friday	10/03/2003	11:00	21,671
November	11	35,178	Monday	11/24/2003	11:00	20,420
December	12	35,146	Monday	12/15/2003	18:00	21,621
<b>Total</b>		<b>425,058</b>				<b>252,670</b>

**System Name** Shawano Municipal Utilities

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	Badger Power Marketing Authority of WI

**ELECTRIC ENERGY ACCOUNT**

<b>Particulars (a)</b>		<b>kWh (000's) (b)</b>	
<b>Source of Energy</b>			
<b>Generation (excluding Station Use):</b>			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
<b>Total Generation</b>		<b>0</b>	7
Purchases		252,670	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	<b>0</b>	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	<b>0</b>	14
<b>Total Source of Energy</b>		<b>252,670</b>	15
			16
<b>Disposition of Energy</b>			17
Sales to Ultimate Consumers (including interdepartmental sales)		248,294	18
Sales For Resale			19
<b>Energy Used by the Company (excluding station use):</b>			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
<b>Total Used by Company</b>		<b>0</b>	23
<b>Total Sold and Used</b>		<b>248,294</b>	24
<b>Energy Losses:</b>			25
Transmission Losses (if applicable)			26
Distribution Losses		4,376	27
<b>Total Energy Losses</b>		<b>4,376</b>	28
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>		<b>1.7319%</b>	29
<b>Total Disposition of Energy</b>		<b>252,670</b>	30

**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
RESIDENTIAL SALES	RG-1	3,937	32,472	1
<b>Total Sales for Residential Sales</b>		<b>3,937</b>	<b>32,472</b>	
<b>Commercial &amp; Industrial</b>				
SMALL POWER SALES	CP-1	18	7,718	2
LARGE POWER TOD SALES	CP-2	22	43,376	3
INDUSTRIAL TOD SALES	CP-3	1	7,918	4
LARGE INDUSTRIAL TOD SALES	CP-4	3	123,210	5
GENERAL SALES	GS-1	1,112	16,070	6
LARGE GENERAL SALES	GS-2	84	15,275	7
INTERDEPARTMENTAL	MP-1	24	976	8
<b>Total Sales for Commercial &amp; Industrial</b>		<b>1,264</b>	<b>214,543</b>	
<b>Public Street &amp; Highway Lighting</b>				
FIELD LIGHTING	FL-1	3	85	9
PUBLIC STREET & HIGHWAY LIGHTING	MS-1	52	1,194	10
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>55</b>	<b>1,279</b>	
<b>Sales for Resale</b>				
NONE				11
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>5,256</b>	<b>248,294</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		2,070,824	104,803	<b>2,175,627</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>2,070,824</b>	<b>104,803</b>	<b>2,175,627</b>	
26,683	32,667	402,514	26,988	<b>429,502</b>	<b>2</b>
116,223	140,029	1,982,020	150,997	<b>2,133,017</b>	<b>3</b>
12,510	14,022	290,701	27,095	<b>317,796</b>	<b>4</b>
200,101	285,581	4,293,883	409,245	<b>4,703,128</b>	<b>5</b>
		1,137,872	52,546	<b>1,190,418</b>	<b>6</b>
49,156	61,692	800,818	54,610	<b>855,428</b>	<b>7</b>
		60,537	3,037	<b>63,574</b>	<b>8</b>
<b>404,673</b>	<b>533,991</b>	<b>8,968,345</b>	<b>724,518</b>	<b>9,692,863</b>	
1,003	4,850	24,261	312	<b>24,573</b>	<b>9</b>
		171,821	3,803	<b>175,624</b>	<b>10</b>
<b>1,003</b>	<b>4,850</b>	<b>196,082</b>	<b>4,115</b>	<b>200,197</b>	
				<b>0</b>	<b>11</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>405,676</b>	<b>538,841</b>	<b>11,235,251</b>	<b>833,436</b>	<b>12,068,687</b>	

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.



**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand	1/1/2003 0	8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum	1/1/2003	11
Number of Hours Generators Operated	0	12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)	0.0000	33
Specific Gravity	0	34
Average BTU per Gallon	0	35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)	0.0000	37
kWh Net Generation per Gallon of Fuel Oil	0	38
kWh Net Generation per Gallon of Lubr. Oil	0	39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)	0.0000	43
Kind of Coal Used	N/A	44
Average BTU per Pound	0	45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel	0	48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant	0	50
Based on Coal Used Solely in Electric Generation	0	51
Average BTU per kWh Net Generation	0	52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)	0.0000	54

**PRODUCTION STATISTICS**

<b>Particulars (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>
Name of Plant	NONE			1
Unit Identification	1			2
Type of Generation				3
kWh Net Generation (000)	0			4
Is Generation Metered or Estimated?				5
Is Exciter & Station Use Metered or Estimated?				6
60-Minute Maximum Demand--kW (est. if not meas.)				7
Date and Hour of Such Maximum Demand				8
<b>Load Factor</b>				9
Maximum Net Generation in Any One Day				10
Date of Such Maximum				11
Number of Hours Generators Operated				12
Maximum Continuous or Dependable Capacity--kW				13
Is Plant Owned or Leased?				14
Total Production Expenses				15
<b>Cost per kWh of Net Generation (\$)</b>				16
Monthly Net Generation --- kWh (000):				17
January				18
February				19
March				20
April				21
May				22
June				23
July				24
August				25
September				26
October				27
November				28
December				29
<b>Total kWh (000)</b>	0			30
Gas Consumed--Therms				31
Average Cost per Therm Burned (\$)				32
Fuel Oil Consumed Barrels (42 gal.)				33
Average Cost per Barrel of Oil Burned (\$)				34
Specific Gravity				35
Average BTU per Gallon				36
Lubricating Oil Consumed--Gallons				37
Average Cost per Gallon (\$)				38
kWh Net Generation per Gallon of Fuel Oil				39
kWh Net Generation per Gallon of Lubr. Oil				40
Does plant produce steam for heating or other purposes in addition to elec. generation?				41
Coal consumed--tons (2,000 lbs.)				42
Average Cost per Ton (\$)				43
Kind of Coal Used				44
Average BTU per Pound				45
Water Evaporated--Thousands of Pounds				46
Is Water Evaporated, Metered or Estimated?				47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				49
Based on Total Coal Used at Plant				50
Based on Coal Used Solely in Electric Generation				51
Average BTU per kWh Net Generation				52
Total Cost of Fuel (Oil and/or Coal)				53
per kWh Net Generation (\$)				54

**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Boilers</b>							
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Rated Steam Pressure (lbs.) (d)</b>	<b>Rated Steam Temp. F. (e)</b>	<b>Type (f)</b>	<b>Fuel Type and Firing Method (g)</b>	<b>Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)</b>
NONE							
<b>Total</b>							<b>0</b>
							<b>1</b>

**INTERNAL COMBUSTION GENERATION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Prime Movers</b>						
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Type (Recip. or Turbine) (d)</b>	<b>Manufacturer (e)</b>	<b>RPM (f)</b>	<b>Rated HP Each Unit (g)</b>
NONE						
<b>Total</b>						<b>0</b>
						<b>1</b>

**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

**INTERNAL COMBUSTION GENERATION PLANTS (cont.)**

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
		Total		0	0	0

1

**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
N/A form	Unit 1	a	1	1			
Total							<u><u>0</u></u>

**HYDRAULIC GENERATING PLANTS (cont.)**

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		
Total							0	0
							0	0
							0	0
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**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	IND 1	IND 2	Lincoln 2	Lincoln I	Wescott	1
Voltage--High Side	34,500	34,500	34,500	34,500	34,500	2
Voltage--Low Side	12,470	12,470	12,470	12,470	12,470	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Capacity of Transformers in kVA	10,500	10,500	10,000	10,000	9,375	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW	6,890	7,154	4,875	4,579	7,920	7
Dt and Hr of Such Maximum Demand	09/19/2003	08/21/2003	09/29/2003	08/18/2003	08/20/2003	8
	21:00	13:00	10:00	10:00	16:00	9
Kwh Output	34,285,548	38,581,284	16,388,394	4,820,657	33,621,532	10

**SUBSTATION EQUIPMENT (continued)**

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	West					16
Voltage--High Side	34,500					17
Voltage--Low Side	12,470					18
Num. of Main Transformers in Operation	1					19
Capacity of Transformers in kVA	10,500					20
Number of Spare Transformers on Hand	0					21
15-Minute Maximum Demand in kW	4,204					22
Dt and Hr of Such Maximum Demand	08/18/2003					23
	10:00					24
Kwh Output	18,952,164					25

**SUBSTATION EQUIPMENT (continued)**

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	5,620	1,198	85,119	1
Acquired during year	206	40	4,928	2
<b>Total</b>	<b>5,826</b>	<b>1,238</b>	<b>90,047</b>	<b>3</b>
Retired during year	44	50	2,647	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>5,782</b>	<b>1,188</b>	<b>87,400</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	5,288	1,095	73,677	8
In utility's use	27	18	1,400	9
Inactive transformers on system				10
Locked meters on customers' premises	0			11
In stock	467	75	12,323	12
<b>Total end of year</b>	<b>5,782</b>	<b>1,188</b>	<b>87,400</b>	<b>13</b>



**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
NONE		1	1	1
<b>Total</b>		<b>1</b>	<b>1</b>	
<b>Ornamental</b>				
NONE		1	1	2
<b>Total</b>		<b>1</b>	<b>1</b>	
<b>Other</b>				
Other	100	74	35,397	3
Sodium Vapor	100	16	9,146	4
Sodium Vapor	150	530	446,380	5
Sodium Vapor	250	400	663,918	6
Sodium Vapor	400	22	39,486	7
<b>Total</b>		<b>1,042</b>	<b>1,194,327</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Acct 555 increased because of the new power contract that was signed by Badger Power Marketing Authority as of June 1, 2003. Increase in power costs were passed on to Shawano Municipal Utilities through the corresponding on peak, off peak and demand rates.

Acct 584 decreased because monies were spent on underground testing in 2002 and repairing outages during overtime hours.

Acct 585 & 596 increased in 2003 because as the City adds more lights downtown operating time was spent to repair/replace the heads.

Acct 588 increased in 2003 because a person was hired at the end of 2002 and worked on updating the mapping system and the correlating plant information stored in the mapping system.

Acct 592 increased in 2003 because of the costs associated with repairing and replacing the substation regulators.

Acct 593 decreased in 2003 because there was less storm damage, thus less overtime payments to the employees to repair the lines.

Acct 594 increased in 2003 because there was more underground splicing and maintenance performed on our lines.

Acct 932 increased because of the 2003 expenses for computer hardware maintenance costs.

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### Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

If Adjustments for any account are nonzero, please explain.

The amounts in the adjustment column are for the reclassifying contributions in aid of construction. The Utility reduced the amount of plant financed by the utility and increased contributed plant. These amounts were for the total through December 31, 2002.

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### Electric Utility Plant in Service --Plant Financed by Contributions-- (Page E-08)

If Adjustments for any account are nonzero, please explain.

The amounts in the adjustment column are for the reclassifying of contributions in aid of construction. The Utility reduced the amount of plant financed by the utility and increased contributed plant. These amounts were for the total through December 31, 2002.

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-1)

**If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.**

The reason for the difference in services is because of the adjustments that correlate with the contributions in aid of construction adjusting entries for year ending December 31, 2002. After the plant was established the correlating depreciation was also subtracted from utility plant financed by utility and debited to contributed plant.

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**SEWER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sewage Operating Revenues</b>			
Sewage Operating Revenues (621-626)	1,517,186	1,501,887	<b>1</b>
<b>Total Sewage Operating Revenues</b>	<b>1,517,186</b>	<b>1,501,887</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (631)	8,733	6,741	<b>2</b>
Servicing of Customers Laterals (632)	0	0	<b>3</b>
Sale of Fertilizer (633)	0	0	<b>4</b>
Rent from Sewerage Properties (634)	0	0	<b>5</b>
Miscellaneous Operating Revenues (635)	0	0	<b>6</b>
Amortization of Construction Grants (636)	0	0	<b>7</b>
<b>Total Other Operating Revenues</b>	<b>8,733</b>	<b>6,741</b>	
<b>Total Operating Revenues</b>	<b>1,525,919</b>	<b>1,508,628</b>	
<b>Operation and Maintenance Expenses</b>			
Operation Expenses (820-829)	827,048	868,303	<b>8</b>
Maintenance Expenses (831-834)	68,491	110,241	<b>9</b>
Customer Accounting & Collection Expenses (840-843)	45,479	44,420	<b>10</b>
Administrative and General Expenses (850-857)	125,022	142,760	<b>11</b>
<b>Total Operation and Maintenance Expenses</b>	<b>1,066,040</b>	<b>1,165,724</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	101,967	144,602	<b>12</b>
Amortization Expense (404)	17,250	17,250	<b>13</b>
Taxes (408)	14,484	15,704	<b>14</b>
<b>Total Other Operating Expenses</b>	<b>133,701</b>	<b>177,556</b>	
<b>Total Operating Expenses</b>	<b>1,199,741</b>	<b>1,343,280</b>	
<b>NET OPERATING INCOME</b>	<b>326,178</b>	<b>165,348</b>	

**SEWAGE OPERATING REVENUES**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Measured Service to General Customers (622)				
Residential Revenues	2,913	142,121	969,655	5
Commercial Revenues	382	62,693	350,811	6
Industrial Revenues	28	13,835	71,639	7
Revenues from Public Authorities	56	23,445	124,447	8
<b>Total Measured Service to General Customers (622)</b>	<b>3,379</b>	<b>242,094</b>	<b>1,516,552</b>	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)	2	70	634	12
<b>Total Sewage Operating Revenues</b>	<b>3,381</b>	<b>242,164</b>	<b>1,517,186</b>	

**HIGH STRENGTH CONTRIBUTORS**

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

<b>Type (a)</b>	<b>Volume Annual Gallons (000's) (b)</b>	<b>BOD (mg/l) (c)</b>	<b>SS (mg/l) (d)</b>	<b>Phos (mg/l) (e)</b>	
CITY OF SHAWANO (SEWER #1)	394,560	0	7	0	<b>1</b>
CITY OF SHAWANO (SEWER #2)	70,543	1	0	0	<b>2</b>
PIT SAMPLES	279	12	19	0	<b>3</b>

**OTHER OPERATING REVENUES (SEWER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Customers Forfeited Discounts (631):</b>		
Customer late payment charges	8,733	1
<b>Other (specify):</b>		
NONE	0	2
<b>Total Customers Forfeited Discounts (631)</b>	<b>8,733</b>	
<b>Servicing of Customers Laterals (632):</b>		
NONE	0	3
<b>Total Servicing of Customers Laterals (632)</b>	<b>0</b>	
<b>Sale of Fertilizer (633):</b>		
NONE	0	4
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
NONE	0	5
<b>Total Rent from Sewerage Property (634)</b>	<b>0</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
NONE	0	6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>0</b>	
<b>Amortization of Construction Grants (636):</b>		
NONE	0	7
<b>Total Amortization of Construction Grants (636)</b>	<b>0</b>	

**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>OPERATION EXPENSES</b>			
Supervision and Labor (820)	840	0	<b>1</b>
Power and Fuel for Pumping (821)	17,466	15,041	<b>2</b>
Power and Fuel for Aeration Equipment (822)		0	<b>3</b>
Chlorine (823)		0	<b>4</b>
Phosphorous Removal Chemicals (824)		0	<b>5</b>
Sludge Conditioning Chemicals (825)		0	<b>6</b>
Other Chemicals for Sewage Treatment (826)		0	<b>7</b>
Other Operating Supplies and Expenses (827)	808,742	853,262	<b>8</b>
Transportation Expenses (828)		0	<b>9</b>
Rents (829)		0	<b>10</b>
<b>Total Operation Expenses</b>	<b>827,048</b>	<b>868,303</b>	
<b>MAINTENANCE EXPENSES</b>			
Maintenance of Sewage Collection System (831)	56,215	95,809	<b>11</b>
Maintenance of Collection System Pumping Equipment (832)	5,277	7,923	<b>12</b>
Maintenance of Treatment and Disposal Plant Equipment (833)		0	<b>13</b>
Maintenance of General Plant Structures and Equipment (834)	6,999	6,509	<b>14</b>
<b>Total Maintenance Expenses</b>	<b>68,491</b>	<b>110,241</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>			
Billing, Collecting and Accounting (840)	32,150	32,026	<b>15</b>
Flat Rate Inspections (841)	0	0	<b>16</b>
Meter Reading (842)	12,758	12,394	<b>17</b>
Uncollectible Accounts (843)	571	0	<b>18</b>
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>45,479</b>	<b>44,420</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (850)	41,654	48,144	<b>19</b>
Office Supplies and Expenses (851)	14,098	13,925	<b>20</b>
Outside Services Employed (852)	8,725	5,659	<b>21</b>
Insurance Expense (853)	5,960	5,289	<b>22</b>
Employees Pensions and Benefits (854)	43,677	42,696	<b>23</b>



**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Regulatory Commission Expenses (855)		4,289	<b>24</b>
Miscellaneous General Expenses (856)	8,179	8,131	<b>25</b>
Rents (857)	2,729	14,627	<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>125,022</b>	<b>142,760</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,066,040</b>	<b>1,165,724</b>	

**TAXES (ACCT. 408 - SEWER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>This Year (c)</b>	<b>Last Year (d)</b>	
Social Security	PAYROLL EXPENSES	8,476	10,378	<b>1</b>
Local and School Tax Equivalent on Meters Charged by Water Department		4,180	3,914	<b>2</b>
PSC Remainder Assessment	PRIOR YEAR'S REVENUES	1,828	1,412	<b>3</b>
Other (specify): NONE	NONE	0	0	<b>4</b>
<b>Total tax expense</b>		<b>14,484</b>	<b>15,704</b>	

## SEWER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	3,152,791	29,433	7
Interceptor Mains and Accessories (314)	364,185		8
Force Mains (315)	143,805	2,001	9
Other Collecting System Equipment (316)	0		10
<b>Total Collection System</b>	<b>3,660,781</b>	<b>31,434</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	140,572		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	244,147		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	1,688		16
<b>Total Collection System Pumping Installations</b>	<b>386,407</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	0		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	13,539		26

**SEWER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			0	6
Collecting Mains and Accessories (313)	1,876	(800,606)	2,379,742	7
Interceptor Mains and Accessories (314)			364,185	8
Force Mains (315)	26		145,780	9
Other Collecting System Equipment (316)			0	10
<b>Total Collection System</b>	<b>1,902</b>	<b>(800,606)</b>	<b>2,889,707</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)			0	11
Structures and Improvements (321)		(17,000)	123,572	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)		(35,938)	208,209	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			1,688	16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>(52,938)</b>	<b>333,469</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			0	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			0	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			13,539	26

## SEWER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	0		28
<b>Total Treatment and Disposal Plant</b>	<b>13,539</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	8,587		29
Structures and Improvements (371)	126,734	30,000	30
Office Furniture and Equipment (372)	27,352		31
Computer Equipment (372.1)	140,150		32
Transportation Equipment (373)	112,892		33
Other General Equipment (379)	275,468	2,034	34
Other Tangible Property (390)	0		35
<b>Total General Plant</b>	<b>691,183</b>	<b>32,034</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,751,910</b>	<b>63,468</b>	
Common Utility Plant Allocated to Sewer Department	0		36
<b>Total utility plant in service</b>	<b>4,751,910</b>	<b>63,468</b>	

**SEWER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Outfall Sewer Pipes (340)			0	27
Other Treatment and Disposal Plant Equipment (341)			0	28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>13,539</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			8,587	29
Structures and Improvements (371)			156,734	30
Office Furniture and Equipment (372)			27,352	31
Computer Equipment (372.1)	2,235		137,915	32
Transportation Equipment (373)	2,920		109,972	33
Other General Equipment (379)	1,274		276,228	34
Other Tangible Property (390)			0	35
<b>Total General Plant</b>	<b>6,429</b>	<b>0</b>	<b>716,788</b>	
<b>Total utility plant in service directly assignable</b>	<b>8,331</b>	<b>(853,544)</b>	<b>3,953,503</b>	
Common Utility Plant Allocated to Sewer Department			0	36
<b>Total utility plant in service</b>	<b>8,331</b>	<b>(853,544)</b>	<b>3,953,503</b>	

## SEWER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	
 <b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)			6
Collecting Mains and Accessories (313)			7
Interceptor Mains and Accessories (314)			8
Force Mains (315)			9
Other Collecting System Equipment (316)			10
<b>Total Collection System</b>	<u>0</u>	<u>0</u>	
 <b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)			11
Structures and Improvements (321)			12
Receiving Wells (322)			13
Electric Pumping Equipment (323)			14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
<b>Total Collection System Pumping Installations</b>	<u>0</u>	<u>0</u>	
 <b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)			17
Structures and Improvements (331)			18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)			21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)			25
Flow Metering and Monitoring Equipment (339)			26

**SEWER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			0	6
Collecting Mains and Accessories (313)		800,606	800,606	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			0	9
Other Collecting System Equipment (316)			0	10
<b>Total Collection System</b>	<b>0</b>	<b>800,606</b>	<b>800,606</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)			0	11
Structures and Improvements (321)		17,000	17,000	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)		35,938	35,938	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>52,938</b>	<b>52,938</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			0	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			0	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			0	26



## SEWER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>TREATMENT AND DISPOSAL PLANT</b>		
Outfall Sewer Pipes (340)		27
Other Treatment and Disposal Plant Equipment (341)		28
<b>Total Treatment and Disposal Plant</b>	<u>0</u>	<u>0</u>
<b>GENERAL PLANT</b>		
Land and Land Rights (370)		29
Structures and Improvements (371)		30
Office Furniture and Equipment (372)		31
Computer Equipment (372.1)		32
Transportation Equipment (373)		33
Other General Equipment (379)		34
Other Tangible Property (390)		35
<b>Total General Plant</b>	<u>0</u>	<u>0</u>
<b>Total utility plant in service directly assignable</b>	<u>0</u>	<u>0</u>
Common Utility Plant Allocated to Sewer Department		36
<b>Total utility plant in service</b>	<u>0</u>	<u>0</u>

**SEWER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>853,544</b>	<b>853,544</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>0</b>	<b>853,544</b>	<b>853,544</b>

**SEWER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
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NONE

**SEWER MAINS**

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

<b>Number of Feet</b>						
<b>Diameter in Inches (a)</b>	<b>First of Year (b)</b>	<b>Added During Year (c)</b>	<b>Retired During Year (d)</b>	<b>Adjustments Increase or (Decrease) (e)</b>	<b>End of Year (f)</b>	
4.000	561	13	13	0	<b>561</b>	<b>1</b>
6.000	2,773	0	0	0	<b>2,773</b>	<b>2</b>
8.000	183,606	657	649	0	<b>183,614</b>	<b>3</b>
10.000	15,196	0	0	0	<b>15,196</b>	<b>4</b>
12.000	27,446	45	45	0	<b>27,446</b>	<b>5</b>
15.000	6,245	0	0	0	<b>6,245</b>	<b>6</b>
18.000	10,861	0	0	0	<b>10,861</b>	<b>7</b>
24.000	8,064	0	0	0	<b>8,064</b>	<b>8</b>
36.000	3,510	0	0	0	<b>3,510</b>	<b>9</b>
<b>Total Utility</b>	<b>258,262</b>	<b>715</b>	<b>707</b>	<b>0</b>	<b>258,270</b>	

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## SEWER OPERATING SECTION FOOTNOTES

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### Sewer Operation & Maintenance Expenses (Page S-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Acct 827 decreased in 2003 because the Wolf Treatment Plant is now on line and operating. The Board has a better understanding of the costs associated with budgeting for running of the plant and therefore, has lowered the members costs accordingly.

Acct 831 decreased in 2003 because there were less sewer service breaks.

Acct 857 decreased because of the meter expense from the water department being a credit balance and half of this credit balance was passed on to the sewer department. The credit on the water side came about because of the purchase of new water meters and the electronic radio transmitters. At year end, not all the meters were installed, but they were capitalized by crediting the operation account for the corresponding labor.

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### Sewer Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page S-07)

If Adjustments for any account are nonzero, please explain.

The adjustment column shows credit adjustments because of the reclassification of plant from plant financed by utility to contributed plant at December 31, 2002.

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### Sewer Utility Plant in Service --Plant Financed by Contributions-- (Page S-09)

General footnotes

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If Adjustments for any account are nonzero, please explain.

See note on page S-07 regarding contributions in aid of construction plant reclassified to this page rather than plant financed by utility operations.

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### Sewer Mains (Page S-12)

If Added During Year is greater than zero, please explain financing (see schedule headnote No. 3 regarding financing of mains).

All of the sewer mains that were added during 2003 were financed by internal operations and budgeted as such for the 2003 calendar year.

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